

**THE THREE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
 SEEKS TO REDUCE AND ALLOW AND/OR RECLASSIFY AS EQUITY CERTAIN
 FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE THREE
 HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SHOULD
 REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR
 CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR THE EXHIBITS
 ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS
 THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
 LEHMAN BROTHERS HOLDINGS INC.'S
 COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

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 Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
 and Certain of its Affiliates

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON
 THREE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION
 TO CLAIMS (PARTNERSHIP AND OTHER EMPLOYEE CLAIMS)**

PLEASE TAKE NOTICE that on July 10, 2012, Lehman Brothers Holdings Inc.
 (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third
 Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for
 certain entities in the above-referenced chapter 11 cases, filed its three hundred twenty-seventh

omnibus objection to claims (the “Three Hundred Twenty-Seventh Omnibus Objection to Claims”), and that a hearing to consider the Three Hundred Twenty-Seventh Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **August 23, 2012 at 10:00 a.m. (Prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Three Hundred Twenty-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); so as to be so filed and received by no later than **August 9, 2012 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Three Hundred Twenty-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Three Hundred Twenty-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: July 10, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
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LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
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Debtors. : (Jointly Administered)
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**THREE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION
TO CLAIMS (PARTNERSHIP AND OTHER EMPLOYEE CLAIMS)**

**THIS THREE HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
SEEKS TO REDUCE AND ALLOW AND/OR RECLASSIFY AS EQUITY CERTAIN
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CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
LEHMAN BROTHERS HOLDINGS INC.'S
COUNSEL, ERIKA DEL NIDO, AT (212)-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI” and the “Plan Administrator”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the entities in the above-referenced chapter 11 cases (the “Chapter 11 Estates”), respectfully represents as follows:

Relief Requested

1. LBHI files this three hundred twenty-seventh omnibus objection to claims pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [ECF No. 6664], seeking to reduce and allow, disallow and expunge, and/or reclassify as an equity interest certain portions of the claims listed on Exhibit A annexed hereto.

2. The Plan Administrator has examined the proofs of claim identified on Exhibit A (the “Claims”) and has determined (i) that the portions of the Claims related to a certain partnership account should be reduced and allowed as general unsecured claims because the Claims were filed in an unliquidated or partially unliquidated amount or the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values of the amounts for which the Chapter 11 Estates are liable; (ii) that portions of the Claims should be disallowed and expunged on the grounds that the Chapter 11 Estates have no liability for such Claims; and/or (iii) that portions of the Claims should be reclassified as equity interests because the claims assert ownership of preferred stock, common stock, or other equity interests in LBHI and/or alleged losses related thereto. The Plan Administrator, therefore, requests that the Court

reduce and allow, disallow and expunge, and/or reclassify as an equity interest each Claim listed on Exhibit A in the amounts and priorities set forth in the row entitled “*Claim as Modified*.”

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 (the “Commencement Date”) and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

5. On January 14, 2010, the Court entered the Procedures Order, which authorizes the filing of omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

6. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012.

7. Pursuant to the Plan, the Plan Administrator is authorized to interpose and prosecute objections to claims filed against the Chapter 11 Estates.

The Claims

8. The Claims listed on Exhibit A annexed hereto assert claims for one or more of the following:

- an interest in or losses associated with the Lehman Brothers Partnership Account Plan (the “Partnership Account Plan”) asserted by claimants that were not required to make capital contributions to the Partnership Account

Plan and did not receive any ownership interest in the Partnership Account Plan (the “LB Partnership Claims”);

- an ownership interest in one or more partnership funds or losses associated with such interest, including claims related to the Partnership Account Plan asserted by claimants that were required to make capital contributions to the Partnership Account Plan and received ownership interests in the partnership (the “No Liability Partnership Claims”);
- bonus compensation or payment for unused vacation days arising out of employment with an entity that is one of the Chapter 11 Estates (the “Bonus/Unused Vacation Claims”);
- compensation arising out of employment with an entity that is not one of the Chapter 11 Estates (the “Non-Debtor Employee Claims”);
- deferred compensation arising out of employment with an entity that is not one of the Chapter 11 Estates (the “Deferred Compensation Claims”);
- losses associated with the claimant’s 401(k) savings plan (the “401(k) Claims”);
- pension benefits (the “Pension Claims”); and
- ownership of preferred stock, common stock, or other equity interests in LBHI (“Stock”) and/or alleged losses related thereto (the “Stock Claims”).¹

Exhibit B annexed hereto specifies which of the arguments set forth below applies to each of the Claims.

**The Claims Should be Reduced and Allowed,
Disallowed and Expunged, and/or Reclassified as Equity**

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection to a proof of claim is filed, the allowed amount of such claim must be determined “as of the date of the filing of the petition.” 11 U.S.C. § 502(b).

¹ This objection is only seeking to reduce and allow and/or reclassify as equity the portions of the Claims that relate to the LB Partnership Claims, the No Liability Partnership Claims, the Bonus/Unused Vacation Claims, the Non-Debtor Employee Claims, the Deferred Compensation Claims, the 401(k) Claims, the Pension Claims, and the Stock Claims. This objection does not have any effect on the portions of the Claims, if any, that are based on claims other than the LB Partnership Claims, the No Liability Partnership Claims, the Bonus/Unused Vacation Claims, the Non-Debtor Employee Claims, the Deferred Compensation Claims, the 401(k) Claims, the Pension Claims, and the Stock Claims.

If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1).

I. The LB Partnership Claims Should Be Reduced and Allowed.

10. The LB Partnership Claims assert an interest in or losses associated with the Partnership Account Plan. The Partnership Account Plan was established "to attract and retain Eligible Employees by providing them with the opportunity to receive additional compensation, subject to the terms of the Plan, based on the performance of certain investments made by the Company and its Affiliates." *See Lehman Brothers Partnership Account Plan Employees Through Vice President Level* (the "Partnership Account Plan Summary"), attached hereto as Exhibit C.

11. Participants in the Partnership Account Plan were automatically enrolled and received awards that entitled the participants to potential payments based upon the returns on a pool of investments. *See Partnership Account Booklet*, 3, attached hereto as Exhibit D. The participants did not contribute money to the Partnership Account Plan; instead, the participants received awards from LBHI. *See Partnership Account Booklet*, 3, 8. The Partnership Account Plan functioned as follows:

The total amount shown on your Award Certificate is made up of two parts: your *base award* and the *leverage amount*. Before you begin participating in the

Partnership Account, Lehman Brothers first sets the amount of your base award. Then the Firm adds leverage—essentially, an amount that represents borrowed capital—to increase the total amount that goes to work for you. The leverage amount provided for you is ten times the base award.

Please keep in mind that the total award amount is not literally your property. Rather, Lehman Brothers uses the total amount as a basis for determining the amount of payments you will receive.

In addition to receiving payments from investment returns on the total award amount, you also receive payments equal to the base award—as long as the Partnership Account portfolio returns are sufficient and you meet the program’s other requirements. However, the leverage amount is not paid out to you under any circumstances. Instead, it is “repaid” to the Firm.

Partnership Account Booklet, 8-9.

12. Participants were eligible to receive payments, but were not entitled to direct ownership in the investments:

Under the Partnership Account, vesting means you have a right to receive the returns generated by the portfolio investments, but it does not mean you have a direct ownership interest in any of the underlying portfolio investments.

Partnership Account Booklet, 11.

13. Instead, participants are general unsecured creditors of LBHI:

The Partnership Account is *unfunded*, which means no assets are actually held in trust or dedicated to the Partnership Account. From the time you become entitled to receive payments through the Partnership Account, you do not have rights greater than those of a general, unsecured creditor of the Firm. All payments to you will be made by Lehman Brothers out of its general corporate funds, and you have no interest in any specific investments made by Lehman Brothers in connection with the Partnership Account.

Partnership Account Booklet, 11; see also Partnership Account Plan Summary, Section 11.

14. In their proofs of claim, the holders of the LB Partnership Claims have asserted either incorrect or unliquidated claim amounts based on their interests in the LB Partnership. After a review of the relevant documentation, the claimants’ supporting

documentation, and LBHI's books and records, the Plan Administrator has determined that LBHI does have some liability for certain of the LB Partnership Claims; however, the Claims do not reflect the proper value of the LB Partnership Claims as of the Commencement Date, and, in some cases, assert an incorrect priority, and/or were filed in an unliquidated amount. *See* 11 U.S.C. § 502(b).

15. To determine the allowed amount of the LB Partnership Claims, the number of units granted to the claimant was converted to a dollar amount using a blend of valuation data points that covered the Partnership Account's major asset classes (fund of funds, privately-held investments, and publicly-traded investments) as of the Commencement Date. The valuation for the fund of funds was based on statements received from third-party asset managers. The valuation for the privately-held investments was based on audited financial statements from the Lehman Brothers Partnership Account 2000/2001 LP, a partnership in which the Partnership Account invested, and internal valuations conducted by the Chapter 11 Estates. The valuation for publicly-traded investments was based on available market quotes.

16. The amounts and priorities listed on Exhibit A in the row entitled "*Claim as Modified*" represent the fair, accurate, and reasonable value and priority of the LB Partnership Claims as reflected in LBHI's books and records as of the Commencement Date. The holders of the LB Partnership Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the fair, accurate, and reasonable value and priority of these claims, the Plan Administrator requests that the Court reduce and, if applicable, reclassify each LB Partnership Claim to the amount and priority listed on Exhibit A in the row entitled "*Claim as Modified*" and allow each such LB Partnership Claim only to the extent of such modified amount and priority.

II. The No Liability Partnership Claims Are Not Entitled to Recovery.

17. The No Liability Partnership Claims assert either an ownership interest in one or more partnership funds or losses associated with such interest. LBHI has no liability for the claimants' interests in the partnerships and no liability for the No Liability Partnership Claims. The partnerships identified in the No Liability Partnership Claims are separate corporate entities from LBHI and are not debtors in the above-captioned cases. The Plan Administrator believes that these partnerships still exist, and the rights of the holders of interests in these partnerships are unaffected by these Chapter 11 Cases.

18. In its review of the claims filed on the claims register in these Chapter 11 Cases, the Plan Administrator has identified the No Liability Partnership Claims as asserting claims for an interest or interests in funds (or their related feeder funds) including, but not limited to: the Partnership Account Plan;² Lehman Brothers Real Estate Capital Partners, L.P.; Lehman Brothers Communications Capital Partners, L.P.; and Lehman Brothers Venture Capital Partners, L.P. (collectively, the "Funds"). The Funds are not debtors in the above-captioned cases. Furthermore, neither LBHI nor any of the Chapter 11 Estates are general partners of the Funds and did not guarantee the obligations of the Funds. The No Liability Partnership Claims do not indicate any ground for liability of LBHI or any of the Chapter 11 Estates. An interest in a non-debtor partnership fund does not result in a claim against, nor a right to payment from, LBHI or any of the Chapter 11 Estates.

² No Liability Partnership Claims that assert an interest in or losses in connection with the Partnership Account Plan were asserted by claimants that were required to make capital contributions to the Partnership Account Plan. These investors in the Partnership Account Plan did not receive awards that entitled them to potential payments, rather the investors contributed their own capital to obtain an ownership interest in the Partnership Account Plan, unlike the participants described in the previous section of this objection.

19. Unless the No Liability Partnership Claims are disallowed and expunged, parties who do not hold valid claims against the Chapter 11 Estates may nonetheless recover from the Chapter 11 Estates.

20. The Court has previously disallowed and expunged similar proofs of claim filed by employees of entities that are not a part of these Chapter 11 Cases. *See, e.g., Order Granting Two Hundred Eighty-Ninth Omnibus Objection to Claims (Partnership Interest Claims)* [ECF No. 28334].

21. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on No Liability Partnership Claims.

III. The Bonus/Unused Vacation Claims Are Not Entitled to Recovery.

22. The Bonus/Unused Vacation Claims were filed by current and former employees of the Chapter 11 Estates that assert claims for bonus compensation and/or payment for unused vacation days.

23. LBHI is not liable for the Bonus/Unused Vacation Claims that assert a claim for bonus compensation. Granting bonus compensation was within the discretion of the Chapter 11 Estates, and the Chapter 11 Estates' books and records do not reflect that any of the claimants asserting Bonus/Unused Vacation Claims are entitled to a bonus. The Bonus/Unused Vacation Claims do not set forth any legal argument or factual basis that entitles the claimants to bonus compensation. The Bonus/Unused Vacation Claims do not assert a right to receive a bonus and do not present any evidence that a bonus was awarded or required. The majority of the claimants base their claim for bonuses on the fact that they received bonuses in 2007, but receipt of a bonus in 2007 did not entitle claimants to a bonus in 2008. As such, LBHI is not liable for bonus compensation.

24. Similarly, LBHI is not liable for the Bonus/Unused Vacation Claims that assert claims for unused vacation. As set forth in the “Guide to Working at Lehman Brothers,” attached hereto as Exhibit E, “[employees] will not receive compensation in lieu of unused vacation time unless required by applicable law.” Applicable law does not require payment for unused vacation days and, therefore, LBHI is not liable for unpaid vacation.

25. The Court has previously disallowed and expunged similar proofs of claim. *See, e.g., Order Granting Debtors’ Two Hundred Eighty-Eighth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 28389].

26. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on Bonus/Unused Vacation Claims.

IV. The Non-Debtor Employee Claims Are Not Entitled to Recovery.

27. The Non-Debtor Employee Claims were filed by former Lehman employees. They assert claims for employment-related compensation, including commissions, fees, wages, bonuses “hypothetical tax withholding” (*i.e.*, compensation that was allegedly withheld from the claimant for the purposes of meeting international tax withholding and/or income tax requirements), and “tax equalization” (*i.e.*, an alleged obligation of the Chapter 11 Estates to reimburse the claimant for additional taxes paid by the claimant in a foreign country as a result of claimant’s assignment to an overseas Lehman entity). The Chapter 11 Estates have reviewed their records and determined that the claimants were not employees of any of the Chapter 11 Estates, but were employees of other Lehman entities, including Lehman Brothers Inc. (“LBI”). A claim against an entity other than one of the Chapter 11 Estates does not result in a claim against, or a right to payment from, any of the Chapter 11 Estates. As a result, while the applicable employers of the claimants may be liable for such compensation claims, neither

the records of the Chapter 11 Estates nor the Non-Debtor Employee Claims themselves establish any ground for liability of any of the Chapter 11 Estates for the Non-Debtor Employee Claims.

28. The Court has previously disallowed and expunged similar proofs of claim filed by employees of entities that are not a part of these Chapter 11 Cases. *See, e.g., Order Granting Debtors' One Hundred Seventeenth Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims)* [ECF No. 17366]; *Order Granting Debtors' One Hundred Seventy-Seventh Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims)* [ECF No. 20627]; *Order Granting Debtors' One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)* [ECF No. 21382]; *Order Granting Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 27107]; *Order Granting Debtors' Two Hundred Eighty-Eighth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 28389].

29. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on Non-Debtor Employee Claims.

V. The Deferred Compensation Claims Are Not Entitled to Recovery.

30. Portions of certain Claims assert claims for deferred compensation. Many of the Deferred Compensation Claims are based on one or more deferred compensation plans, retirement plans, or deferred compensation agreements entered into or assumed by LBI or other entities that are not Chapter 11 Estates, including plans of E.F. Hutton and LBI (collectively, the "Deferred Compensation Plans").

31. The Chapter 11 Estates have reviewed their records and determined that none of the Chapter 11 Estates was ever a party to the Deferred Compensation Plans cited in the Deferred Compensation Claims, and none of the Chapter 11 Estates ever assumed liability for such plans. Nothing in the records of the Chapter 11 Estates or in the Deferred Compensation

Claims establishes any ground for liability of any of the Chapter 11 Estates for the Deferred Compensation Claims. Many of the Deferred Compensation Claims attach letters and account statements sent by entities that are not Chapter 11 Estates evidencing amounts allegedly owing to the claimants under the Deferred Compensation Plans; however, a claim against an entity that is not a Chapter 11 Estate does not result in a claim against, or a right to payment from, the Chapter 11 Estates.

32. The Court has granted similar relief with respect to other claims for deferred compensation. *See, e.g., Order Granting Debtors' One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims)* [ECF No. 20609]; *Order Granting Debtors' One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)* [ECF No. 21382]; *Order Granting Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 27107]; *Order Granting Debtors' Two Hundred Eighty-Eighth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 28389].

33. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on Deferred Compensation Claims.

VI. The 401(k) Claims Are Not Entitled to Recovery.

34. The portions of the Claims based on 401(k) Claims assert claims for losses associated with the claimants' 401(k) savings plans. The claimants' 401(k) savings plans contain a variety of financial products, including stocks and bonds that were issued by companies unrelated to the Chapter 11 Estates and funds that are in no way connected to the Chapter 11 Estates. The 401(k) savings plans may also contain common stock in LBHI. The 401(k) Claims do not assert rights as owners of LBHI stock but merely assert claims for losses associated with the claimants' 401(k) accounts. Losses of a claimant's savings do not give rise to a valid claim

against the Chapter 11 Estates. None of the 401(k) Claims offers any legal theory or basis for why any of the Chapter 11 Estates is liable for a decrease in value of a 401(k) savings plan. The claimants have access to their 401(k) accounts, and such accounts are not property of the Chapter 11 Estates. To the extent that claimants submitted claims for LBHI stock held in their 401(k) accounts, such claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.³

35. The Court has granted similar relief with respect to claims based on 401(k) plans. *See, e.g., Order Granting Debtors' One Hundred Seventy-Eighth Omnibus Objection to Claims (No Liability 401(k) Claims)* [ECF No. 20631]; *Order Granting Debtors' One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)* [ECF No. 21382]; *Order Granting Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 27107]; *Order Granting Debtors' Two Hundred Eighty-Eighth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 28389].

36. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on 401(k) Claims.

VII. The Pension Claims Are Not Entitled to Recovery.

37. On June 3, 2009, the Court approved a settlement agreement (the "PBGC Settlement") with the Pension Benefit Guaranty Corporation (the "PBGC") regarding the Lehman Brothers Holdings Inc. Retirement Plan (the "Retirement Plan") [ECF No. 3751]. The PBGC Settlement provided for the termination of the Retirement Plan and the appointment of the PBGC as statutory trustee of the Retirement Plan. Under the PBGC Settlement, the Retirement

³ Section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, or for damages arising from the purchase or sale of a security, shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

Plan termination date was December 12, 2008, and all benefit accruals ceased as of that date.

The PBGC assumed full responsibility to pay pension benefits in accordance with Title IV of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The amount of pension benefits payable by the PBGC is subject to the limits set forth in ERISA. In its review of the claims filed on the claims register in these Chapter 11 Cases, the Plan Administrator has identified the portions of the Claims based on Pension Claims as claims related to the Retirement Plan.

38. As a consequence of the termination of the Retirement Plan and pursuant to § 4062(a) and (b) of ERISA, LBHI was only liable to the PBGC for “the total amount of the unfunded benefit liabilities” and is not redundantly liable to any other party for claims arising under the terminated Retirement Plan. 29 U.S.C. § 1362. Therefore, under ERISA, holders of the Pension Claims do not have a legal right to assert a claim or collect any amounts from the Chapter 11 Estates in respect of amounts due under the terminated Retirement Plan.

39. The Court has granted similar relief with respect to claims based on pension liabilities. *See, e.g., Order Granting Debtors’ One Hundred Tenth Omnibus Objection to Claims (No Liability Pension Claims)* [ECF No. 16343]; *Order Granting Debtors’ One Hundred Seventy-Fifth Omnibus Objection to Claims (No Liability Pension Claims)* [ECF No. 20632]; *Order Granting Debtors’ One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)* [ECF No. 21382]; *Order Granting Debtors’ Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 27107].

40. The Plan Administrator requests that the Court enter an order disallowing and expunging the portion of the Claims that are based on Pension Claims.

VIII. The Stock Claims Should Be Reclassified as Interests

41. Each of the Stock Claims is based on the ownership of preferred stock, common stock, or other equity interests in LBHI and, in some cases, the decrease in value of the Stock and/or other claims arising out of the purchase of the Stock. Certain Stock Claims include a CUSIP number or ticker symbol for LBHI stock; others describe the basis of the claims as “common stock,” “stock,” “shares,” “equity interests” or the like. Each of the Stock Claims is an interest in an “equity security” and not a “claim,” as such terms are defined in sections 101(16) and 101(5) of the Bankruptcy Code. The definition of equity security has been interpreted by courts to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *See, e.g., In re Enron Corp.*, 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006); *see also In re Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985).

42. Moreover, section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, or for damages arising from the purchase or sale of a security, shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

43. Courts generally have applied section 510(b) liberally. *See Enron*, 341 B.R. at 162-63 (“[T]he broad applicat[ion] of section 510(b) is now quite settled.”). Courts have construed the language in section 510(b) as being broad enough to include fraud, violations of securities laws, breach of contract, and related causes of action against debtors. *See, e.g., id.* at 141 (subordinating breach of contract, fraudulent inducement, and fraudulent retention claims);

In re Med Diversified Inc., 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock).

44. The Court has granted similar relief with respect to claims based on shares of stock. *See, e.g., Order Granting Debtors' One Hundred Twenty-First Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests)* [ECF No. 17350]; *Order Granting Debtors' One Hundred Seventy-Fourth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests)* [ECF No. 20629]; *Order Granting Debtors' One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)* [ECF No. 21382]; *Order Granting Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims (Employment-Related Claims)* [ECF No. 27107].

45. Accordingly, to the extent applicable, the portions of the Claims that assert Stock Claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.

Reservation of Rights

46. The Plan Administrator reserves all rights to object on any basis to any Claim or any portion of any Claim as to which the relief requested herein is not granted.

Notice

47. No trustee has been appointed in these Chapter 11 Cases. Notice of this objection has been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) each claimant listed on Exhibit A; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order

entered on June 17, 2010, governing case management and administrative procedures for these cases [ECF No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

48. No previous request for the relief sought herein has been made by the Plan Administrator or the Chapter 11 Estates to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: July 10, 2012
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

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Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

EXHIBIT A

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
1 ADLER, MONA J.	67724	11/14/11	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,000.00		\$21,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
2 AFFRONTI, FRANK	29966	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
3 AFFRONTI, MINDY (WEISS)	29961	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
4 AIREN, AMIT	11092	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$6,132.00		\$6,132.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
5 ALTIDOR, FRITZNER L.	29274	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,000.00			\$10,000.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
6 ALVEY, SCOTT C	7048	8/3/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,605.04		\$3,605.04
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
7 AMIN, FARUK K.	18817	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
8 ANDREWS, COLLETTE	27594	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
9 ARAMAYO, LUIS	26418	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,000.00			\$10,000.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
10 ARANCIO, JOHN	32279	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
11 ARMAN, ANNE	18132	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
12 BANKS-ALEXANDER, KATHY	26065	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
13 BARBUZZA, SALVATORE V.	31193	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$26,367.00		\$37,317.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
14 BAREK, SCOTT	29467	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
15 BARICEVIC, JOANNA M.	13427	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
16 BENAVIDES, LESTER	28616	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$52,500.00		\$52,500.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
17 BENSON, CRAIG O.	2136	1/29/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$312,864.31			\$312,864.31
			AMOUNT NOT SUBJECT TO OBJECTION			\$251,118.63			\$251,118.63
			AMOUNT SUBJECT TO OBJECTION			\$61,745.68			\$61,745.68
			CLAIM AS MODIFIED			None	\$7,044.69	Undetermined	\$7,044.69
18 BERMAN, EILEEN B.	26131	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
19 BESS, DONNA E.	26412	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$37,317.00			\$37,317.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS-TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
20 BIRNEY, JANET	27235	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00			\$10,950.00*
			AMOUNT NOT SUBJECT TO OBJECTION			Undetermined			Undetermined
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00			\$10,950.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
21 BLAKE, SHARON	26298	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
22 BONINSEGNA, ALESSANDRO M	25899	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined			Undetermined*
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
23 BORZI,PETER	18682	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,000.00			\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
24 BOULOUBASIS, MICHAEL	18974	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$7,831.00		\$7,831.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
25 BOWYER, BRIDGET S	25041	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined	Undetermined		Undetermined*
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION			Undetermined	Undetermined		Undetermined
			CLAIM AS MODIFIED			None	\$2,348.23	Undetermined	\$2,348.23
26 BOYLE, JACQUELINE G	32243	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
27 BRAMHAM, SHAUN	26287	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$7,831.00		\$7,831.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
28 BRAUN, KONSTANTIN	11059	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
29 BRENNAN, SCOTT W.	12788	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,000.00			\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
30 BREWER, KAREN H	11297	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$260,978.05		\$271,928.05
			AMOUNT NOT SUBJECT TO OBJECTION				\$243,514.00		\$243,514.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$17,464.05		\$28,414.05
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
31 BROSELL, JOSHUA D.	12970	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
32 BROWN, JONATHAN H.	12636	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$32,671.45			\$32,671.45
			CLAIM AS MODIFIED			None	\$2,348.23	\$26,102.95	\$28,451.18
33 BURKE, TERENCE P	14402	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$1,302.00	\$25,383.00		\$26,685.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$23,645.00		\$23,645.00
			AMOUNT SUBJECT TO OBJECTION			\$1,302.00	\$1,738.00		\$3,040.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
34 BURKE, WILLIAM	28572	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
35 BURNS JR, PUTNAM R.	19224	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
36 CAIAZZA, OSCAR	25097	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
37 CANTY, DEBORAH	7601	8/7/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
38 CHADNEY, MICHAEL	16291	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$103,045.00		\$103,045.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$42,542.50		\$42,542.50
			AMOUNT SUBJECT TO OBJECTION				\$60,502.50		\$60,502.50
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
39 CHAPMAN, ROBERT D	13434	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
40 CHARBONNEL, JOHN R.	15226	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$32,000.00		\$32,000.00
			CLAIM AS MODIFIED				None	\$16,437.60	\$16,437.60
41 CHESLER, MARK	4880	6/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$30,450.00		\$30,450.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
42 CHIN, NEVILLE	11323	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
43 CHU, JI YEONG	28709	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
44 CHU-FONG, FRANCOIS	17414	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
45 CIMICATA, BARBARA	25695	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
46 CIMINELLO, THOMAS	32271	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
47 CIONGOLI, JEFFRY J.	31371	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$395,702.00		\$406,652.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$355,873.00		\$355,873.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$39,829.00		\$50,779.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
48 CLARKE, MARI	18929	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,000.00			\$10,000.00*
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
49 CLOVES, STEVEN	32024	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$1,823.00	\$46,146.00		\$47,969.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$26,654.00		\$26,654.00
			AMOUNT SUBJECT TO OBJECTION			\$1,823.00	\$19,492.00		\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
50 COFFIN, JEFFREY M.	12204	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
51 COLLIER, MICHAEL	11588	9/11/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$225,335.44		\$225,335.44
			AMOUNT NOT SUBJECT TO OBJECTION				\$194,885.44		\$194,885.44
			AMOUNT SUBJECT TO OBJECTION				\$30,450.00		\$30,450.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
52 COLLURA, ANTHONY	24008	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
53 CONNELLY, KATHLEEN ANN	24683	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
54 COPPERWAITE, PAUL R.	11051	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
55 CORMIER, JAMES W	5950	7/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
56 CORPENING, MARY ANN	24871	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
57 CREPEAU, ALEX F.	11285	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
58 CRISPINO, ANTHONY	18684	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
59 CUMMINGS-MOORE, PATRICIA	27929	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
60 CURTIS, CLARE E	26030	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$593,050.00		\$604,000.00 *
			AMOUNT NOT SUBJECT TO OBJECTION			\$10,950.00	\$593,050.00		\$604,000.00
			AMOUNT SUBJECT TO OBJECTION			Undetermined			Undetermined
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
61 DA SILVA, ANTONIO R.	17309	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
62 DALLARIS, EMILY	29833	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
63 DAVIS, ERIC	16230	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
64 DAY, JACKELYN	31282	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
65 DE GUZMAN, GENEROSA P.	19564	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$35,000.00		\$35,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
66 DE MELO, NEVILLE F	30473	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$15,183.30			\$15,183.30
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
67 DE VILLE, TARA	33413	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
68 DEALLIE, SAMPSON	18645	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
69 DEAN, EMMA	16276	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$20,561.00		\$20,561.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$10,561.00		\$10,561.00
			AMOUNT SUBJECT TO OBJECTION				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
70 DECAMP, HELENE M.	25239	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
71 DEEGAN, CHRISTOPHER J	30076	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$143,198.00			\$143,198.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
72 DEMASI,KATHLEEN M.	10063	9/1/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined			Undetermined *
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
73 DENNISON, G. MS.	31770	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
			CLAIM AS MODIFIED				\$2,348.23	Undetermined	\$2,348.23
74 DEVILLE, GARETH	33412	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
75 DI RUSSO, GEORGE E.	5884	7/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT		\$1,166,054.40		\$291,513.60		\$1,457,568.00
			CLAIM AS MODIFIED		None		\$16,437.60		\$16,437.60
76 DIRSCHBERGER, SALVATORE E.	14350	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$709,570.00		\$720,520.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$690,070.00		\$690,070.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$19,500.00		\$30,450.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
77 DMUCHOWSKI, JOHN	34402	9/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
78 DOLBY, JACQUELINE	13979	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
79 DONOFRIO, JAMES	19612	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
80 DUFFY, MAUREEN	19348	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
81 DULIEU, MICHELLE S	31679	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
82 DURRANT, STEVEN A	10640	9/8/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
83 DZIEMIAN,DANIEL	24571	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
84 EASTICK, HELEN	31768	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$49,594.00		\$49,594.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$46,549.00		\$46,549.00
			AMOUNT SUBJECT TO OBJECTION				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
85 EBY, ROBERT	28696	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$7,500.00		\$7,500.00
			CLAIM AS MODIFIED				None	\$16,437.60	\$16,437.60
86 EISENBERG, IRWIN M.	10417	9/4/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT		\$35,000.00	\$10,900.00	\$74,051.00		\$119,951.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$10,900.00	\$74,051.00		\$84,951.00
			AMOUNT SUBJECT TO OBJECTION		\$35,000.00				\$35,000.00
			CLAIM AS MODIFIED		None		\$16,437.60		\$16,437.60
87 ENG, JANET M.	10418	9/4/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$20,000.00		\$20,000.00
			CLAIM AS MODIFIED				None	\$16,437.60	\$16,437.60
88 ENGEL, STEVEN	15255	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,950.00	\$273,211.36	\$284,161.36 *
			AMOUNT NOT SUBJECT TO OBJECTION				\$149,870.00		\$149,870.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$123,341.36		\$134,291.36
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
89 EPES, CHRISTOPHER R.	23623	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$15,000.00		\$15,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
90 ESCOBAR, CALIXTO M. JR.	24873	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
91 FALLTRICK, BARRY J	12732	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$21,315.00			\$21,315.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
92 FARUP, SVEN	25180	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
93 FELICIANO, MAUREEN	25324	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
94 FILBEE, SARAH M	34468	9/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
95 FINKELSTEIN, ANDREW L.	23621	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
96 FLEMING, MATTHEW	18965	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
97 FLEMING,DANIEL	32473	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
98 FLYNN, PATRICK	18639	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$11,350.00	\$140,568.00		\$151,918.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$8,305.00	\$140,568.00		\$148,873.00
			AMOUNT SUBJECT TO OBJECTION			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
99 FORSYTH, DAVID M.	27600	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00			\$10,950.00*
			AMOUNT NOT SUBJECT TO OBJECTION			Undetermined			Undetermined
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00			\$10,950.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
100 FUCCI, ARMITA M.	19515	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
101 GALINDO, SERGIO A.	15411	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
102 GALLOTTA, ROBERT T.	15180	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
103 GANDER, HELEN	7076	8/3/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$11,000.00			\$11,000.00*
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
104 GANSCHOW, STELLA	6937	7/31/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
105 GARDENER, PAUL	16272	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
106 GARDINER, JAMES R.	19345	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
107 GARDNER, JONATHAN P	25355	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$264,663.99		\$275,613.99
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
108 GARNER, ANNA	19350	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
109 GAY, PAUL	16270	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
110 GIBAULT, CAROLINE	22322	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$1,047,933.00		\$1,047,933.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$1,047,933.00		\$1,047,933.00
			AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
111 GITLIN, MICHAEL H.	9356	8/25/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
112 GLEN, JAMES J.	29201	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
113 GOLDBERG, LOUISE	19518	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$808.00	\$14,757.00		\$15,565.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$12,520.00		\$12,520.00
			AMOUNT SUBJECT TO OBJECTION			\$808.00	\$2,237.00		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
114 GOODMAN, SHEILA B.	24546	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined			Undetermined *
			AMOUNT NOT SUBJECT TO OBJECTION			Undetermined			Undetermined
			AMOUNT SUBJECT TO OBJECTION			Undetermined			Undetermined
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
115 GOYAL, ANSHUMAN	11281	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
116 GRAVES, ADRIAN T	24498	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$391.00	\$8,238.00		\$8,629.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$5,884.00		\$5,884.00
			AMOUNT SUBJECT TO OBJECTION			\$391.00	\$2,354.00		\$2,745.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
117 GRAY, L.A. MS.	31769	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$5,883.00		\$5,883.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$2,838.00		\$2,838.00
			AMOUNT SUBJECT TO OBJECTION				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
118 GREENBERG, CARYN L.	7993	8/11/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
119 GREENSHIELDS, MATTHEW C.	5909	7/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$20,991.00		\$20,991.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
120 GREENWAY, LISA K	16283	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
121 GROBE, ROBERT J.	5875	7/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
122 GUERRON, JORGE	17308	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$47,000.00			\$47,000.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
123 GZOULI, OMAR	5816	7/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$9,135.00		\$9,135.00
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
124 HAEUSSLER, ANN P.	25047	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
125 HANSMAN, GEORGE	8647	8/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
126 HARVEY,E ANN	10149	9/2/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$5,331.00		\$5,331.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
127 HENDRY,BRUCE A	18232	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
128 HENRIQUE, SANDRA	32275	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
129 HICKOK, BURDIN H.	30665	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined			Undetermined*
			CLAIM AS MODIFIED			None	\$7,044.69		\$7,044.69
130 HIGGINS, CATHERINE M.	9679	8/28/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$13,656.00		\$13,656.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$10,611.00		\$10,611.00
			AMOUNT SUBJECT TO OBJECTION				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
131 HOPE, WILLIAM	24867	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
132 HORNE, CATHY	18358	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
133 HUGHES, DAVID C.	31357	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
134 HUGHES, JOEL T.	13975	9/16/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
135 HUTCHERSON, SOPHIE L	16288	9/18/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$253,655.00		\$253,655.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$232,340.64		\$232,340.64
			AMOUNT SUBJECT TO OBJECTION				\$21,314.36		\$21,314.36
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
136 INFANTE, ELVIS	30052	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			\$3,750.00			\$3,750.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
137 IWAI, KIYOSHI	6527	7/28/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			\$21,315.00			\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
138 JACKSON, NORMAN J.	11547	9/11/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$13,677.00		\$13,677.00
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
139 JACOBSON, LARS P.	24254	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			Undetermined	\$30,000.00		\$30,000.00 *
			CLAIM AS MODIFIED			None	\$7,044.69		\$7,044.69
140 JENKINS, COURTNEY	17571	9/18/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
141 JIANG, PING	20203	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$40,000.00		\$40,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
142 JONES, ANDREW L.	18928	9/18/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$102,976.59		\$102,976.59
			AMOUNT NOT SUBJECT TO OBJECTION				\$84,706.59		\$84,706.59
			AMOUNT SUBJECT TO OBJECTION				\$18,270.00		\$18,270.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
143 JONES, CRAIG	31265	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$21,000.00			\$21,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
144 KAHN, MICHAEL	19585	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$4,538.00		\$4,538.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
145 KANE, JAMES R.	28252	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$155,000.00		\$155,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
146 KAPLUN,ALEXANDER	29901	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
147 KARP, MICHAEL	67681	10/11/11	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$59,050.00		\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
148 KATS, ALLISON R.	12263	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$38,817.00		\$38,817.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
149 KATS, VICTOR J.	12264	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$38,817.00		\$38,817.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
150 KATZ, MARC H.	20298	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$19,182.60		\$19,182.60
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
151 KEITH, CAROL	24868	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
152 KETTLE, GRAHAM F.	12813	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
153 KING, MITCHELL B.	9405	8/26/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
154 KONHEIM, SETH L.	17413	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
155 KOZLOV, ANATOLY	67739	11/23/11	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,000.00			\$10,000.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
156 KUNZ, ROBERT F.	19517	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$284,134.57		\$295,084.57
			AMOUNT NOT SUBJECT TO OBJECTION			\$10,950.00	\$270,134.57		\$281,084.57
			AMOUNT SUBJECT TO OBJECTION				\$14,000.00		\$14,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
157 LAMMIN, STEVEN	9916	8/31/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00	\$16,361.49		\$19,406.49
			AMOUNT NOT SUBJECT TO OBJECTION				\$16,361.49		\$16,361.49
			AMOUNT SUBJECT TO OBJECTION			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
158 LANE,DARREN S.	29941	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
159 LANGEVIN, MARY	24869	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
160 LAURELLA, GIOVANNA	18672	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
161 LAWLESS, CONSUELA A.	31189	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$49,220.88	\$49,220.88		\$98,441.76
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
162 LAX, STEPHEN	13775	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
163 LEE,FANNY	18678	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
164 LEGER, EITAN	21394	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$200,000.00		\$200,000.00
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION				\$200,000.00		\$200,000.00
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
165 LEO, DOUGLAS S.	19215	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
166 LEVY, KATHLEEN E.	34296	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
167 LEWIS, SARAH J	8812	8/20/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$392,127.00		\$403,077.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$372,627.00		\$372,627.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$19,500.00		\$30,450.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
168 LIEBSCHER, WILLIAM	32273	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
169 LIM, ERNESTO T.	24105	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
170 LINDNER, PAUL T.	11277	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			Undetermined			Undetermined*
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
171 LISH, JAMES A.	20158	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
172 LOMELI, DANIEL J.	68034	3/7/12	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,000.00			\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
173 LUCAS, ALVIN	2964	2/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$1,560.08			\$1,560.08
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
174 LUNARDONI, MICHAEL E.	23914	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$35,000.00			\$35,000.00 *
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
175 LUTZ, KARLA A.	33193	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
176 MADIGAN, VANORA	8561	8/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
177 MAGGIO, JAMES	25411	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
178 MAHER, MICHAEL R.	32596	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
179 MAHLER, JAY M.	24031	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$155,171.59		\$166,121.59
			AMOUNT NOT SUBJECT TO OBJECTION				\$51,013.78		\$51,013.78
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$104,157.81		\$115,107.81
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
180 MALFITANO, CARL	13462	9/16/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
181 MANISCALCO, ANTHONY	30742	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$108,980.00		\$108,980.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
182 MARGARITES, MARISA A.	14310	9/16/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
183 MARNEY, LESLEY N	11109	9/10/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			\$10,260.00			\$10,260.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
184 MARSAN, DEAN K.	24463	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$30,266.00		\$30,266.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
185 MARSHALL, BRIAN P	29468	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
186 MASTERPALO, DINA	28703	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
187 MASUMIZU, HITOSHI	13423	9/16/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$140,000.00		\$140,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
188 MATTES, GAETANA	25668	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
189 MATUS, DREW T.	14872	9/17/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
190 MCBRIDE, MICHAEL J.	10113	9/2/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
191 MCCOO, IAIN	25893	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
192 MCGOVERN, MATHEW	28553	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			Undetermined			Undetermined*
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
193 MCKENNA, PETER J.	26594	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT			\$21,315.00			\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
194 MCMORROW, SARAH	12734	9/15/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
195 MCNALLY, JOHN K.	31083	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
196 MCNAY, ROSS	13431	9/16/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
197 MELLY, MICHAEL S.	28451	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
198 MENDEZ, AIDA L.	24718	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
199 MENNELLA, VINCENT	25027	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
200 MENZIES, FIONA M.	8706	8/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
201 METAXAS, JAMES	10886	9/9/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
202 MIKHAIL, REDA	34676	9/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,750.00			\$3,750.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
203 MILLER,CHRISTINA X.	31200	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
204 MILLS,CHRISTINE R.	26575	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$4,338.00			\$4,338.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
205 MIRANDA, JORGE	5551	7/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
206 MITCHELL, LEE	17782	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$64,032.61		\$64,032.61
			AMOUNT NOT SUBJECT TO OBJECTION				\$60,987.61		\$60,987.61
			AMOUNT SUBJECT TO OBJECTION				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
207 MOAR,GUY R.	12387	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
208 MOCHEL,MARTHA D.	26267	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$9,828.00		\$9,828.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
209 MOHN,LARS	6216	7/27/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$64,000.00		\$64,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
210 MONTANA, CAROLINE	32708	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
211 MONTANA, KRISTEN	32469	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
212 MORZARIA, RAGINI	36226	10/5/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$14,038.00			\$14,038.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
213 MOSLEY, KARAN	32519	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$200,000.00		\$200,000.00
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION				\$200,000.00		\$200,000.00
			CLAIM AS MODIFIED				\$16,437.60	Undetermined	\$16,437.60
214 MUSSO, LEONARD A.	10581	9/8/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$35,427.00		\$35,427.00*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
215 NADER, MARILYN B.	18944	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
216 NAIDOO, JUDY J.	23029	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
217 NANKA-BRUCE, ODAATEI	13436	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$931.00	\$16,174.00		\$17,105.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$14,060.00		\$14,060.00
			AMOUNT SUBJECT TO OBJECTION			\$931.00	\$2,114.00		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
218 NASH, ANTHONY A.	6042	7/24/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$163,086.00			\$163,086.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
219 NATHANSON, MELISSA	33507	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
220 NELSON, ANDREW M.	33526	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$4,648.30	\$73,119.22		\$77,767.52
			AMOUNT NOT SUBJECT TO OBJECTION			\$1,603.30	\$73,119.22		\$74,722.52
			AMOUNT SUBJECT TO OBJECTION			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
221 NETZ, KAREN D	12762	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
222 NETZEL, GAVIN R	12807	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
223 NEVILLE, IAN A	31678	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$164.54	\$6,259.35		\$6,423.89
			AMOUNT NOT SUBJECT TO OBJECTION				\$3,378.89		\$3,378.89
			AMOUNT SUBJECT TO OBJECTION			\$164.54	\$2,880.46		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
224 NEWHOUSE, MICHELLE M.	12081	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$11,126.00		\$11,126.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
225 NISCO,MARIE R.	15262	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$43,117.00	Undetermined		\$43,117.00*
			AMOUNT NOT SUBJECT TO OBJECTION			\$3,442.00			\$3,442.00
			AMOUNT SUBJECT TO OBJECTION			\$39,675.00	Undetermined		\$39,675.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
226 NOLAN, DEREK J.	12634	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
227 NOLAN, MARTIN J.	12817	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
228 NORAIEV, DMITRY	8083	8/12/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
229 NORDELL, DEBORAH	18807	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00 *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
230 O'BRIEN, BARRY J.	32338	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$26,367.00		\$37,317.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
231 O'GRADY, KELLY A.	10394	9/4/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$15,183.00		\$15,183.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
232 ORTIZ DE ZEVALLOS, ARTURO	5813	7/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
233 OTAMENDI, MIGUEL	32085	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$712,491.31			\$712,491.31
			AMOUNT NOT SUBJECT TO OBJECTION			\$701,178.31			\$701,178.31
			AMOUNT SUBJECT TO OBJECTION			\$11,313.00			\$11,313.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
234 PALCHYNSKY, JOHN N.	34712	9/23/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
235 PARAGHAM, GEORGE P.	18643	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
236 PARROT, SCOTT H.	27374	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
237 PASQUINO, ROBERTA	25316	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$909.00		\$909.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
238 PATEL, BHAVNA	9244	8/24/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$40,060.00		\$40,060.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$15,030.00		\$15,030.00
			AMOUNT SUBJECT TO OBJECTION				\$25,030.00		\$25,030.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
239 PATTERSON, MARTIN	16289	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$424,371.00		\$435,321.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$414,006.00		\$414,006.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$10,365.00		\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
240 PAXSON, AMBROSE	20202	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
241 PENN, LISA T.	11104	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
242 PERCONTINO, NICK	8862	8/20/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
243 PETRUCELLI, MICHAEL J.	5770	7/20/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$2,441,264.56		\$2,452,214.56
			AMOUNT NOT SUBJECT TO OBJECTION				\$2,382,248.86		\$2,382,248.86
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$59,015.70		\$69,965.70
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
244 PIERRE-LOUIS, ALIX	19402	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$5,330.00			\$5,330.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
245 POOL, JONATHAN	13465	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
246 POON, KENNETH SIN MING	7985	8/11/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,000.00			\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
247 POPE, SAMANTHA J.	11521	9/11/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
248 QUINONES, RICHARD	3008	2/24/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$18,624.00		\$18,624.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$8,624.00		\$8,624.00
			AMOUNT SUBJECT TO OBJECTION				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
249 RAHIM, RAYMOND N	26296	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
250 RAHMAN, MOHAMMED M.	30739	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
251 RAMADAN, ZAKY S.	19514	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$35,000.00			\$35,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
252 RAY, RAJ T	12168	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$333,747.00		\$344,697.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$314,247.00		\$314,247.00
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$19,500.00		\$30,450.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
253 REGAN, MARK	31298	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
254 REISER, JASPER K	9427	8/26/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$15,183.30		\$15,183.30
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
255 RHYS-TAYLOR, OPAL D	13345	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$167.00	\$6,277.00		\$6,444.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$3,399.00		\$3,399.00
			AMOUNT SUBJECT TO OBJECTION			\$167.00	\$2,878.00		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
256 RICHARDS, ALISON D.	9890	8/31/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$52,500.00			\$52,500.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
257 RISPOLI, MADELINE J.	6486	7/28/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$20,000.00			\$20,000.00*
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
258 ROBINSON, JOANNA M.	13982	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
259 ROBINSON, RENEE	32193	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
260 ROBSON-CANTY, GERALDINE D.	20260	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$5,000.00		\$5,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
261 RODGERS, CATHERINE M.	32725	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$900.00		\$900.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
262 RODIER, ARTHUR	8123	8/13/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
263 RODRIGUEZ, KLEBER	18125	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$24,050.00		\$35,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
264 RODRIGUEZ, ROBERT J	31676	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
265 ROGERS, THOMAS JOHN	27738	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$10,365.00		\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
266 ROSE, SARAH E	14303	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$770.91	\$15,259.86		\$16,030.77
			AMOUNT NOT SUBJECT TO OBJECTION				\$12,985.77		\$12,985.77
			AMOUNT SUBJECT TO OBJECTION			\$770.91	\$2,274.09		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
267 ROSOLINSKY, MICHELLE	27843	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$20,000.00		\$20,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
268 ROTHENBERG, EVAN L.	9420	8/26/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
269 RUMORE, JOHN C.	12724	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$88,194.00			\$88,194.00
			CLAIM AS MODIFIED			None	\$2,348.23	Undetermined	\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
270 RUSHTON, DAVID S	25297	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
271 RYAN, KATHERINE S.	13306	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
272 SAKER, BRIAN HUGH	16203	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$1,768.00	\$30,355.00		\$32,123.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$29,078.00		\$29,078.00
			AMOUNT SUBJECT TO OBJECTION			\$1,768.00	\$1,277.00		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
273 SALDANHA, AJAY D	31246	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$30,000.00		\$30,000.00
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
274 SALEMI, ANDRE	31683	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,032.99			\$70,032.99
			CLAIM AS MODIFIED			None	\$2,348.23	\$45,402.00	\$47,750.23
275 SALMONSON, ARLENE	22318	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
276 SANCIAUME, ANNE	436	10/30/08	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
277 SATRIALE, ANTHONY M.	17325	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$70,000.00			\$70,000.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
278 SAUNDERS, MARK A.	14398	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
279 SAXMAN, MICHAEL B.	24032	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$96,550.00		\$107,500.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$10,950.00	\$61,550.00		\$72,500.00
			AMOUNT SUBJECT TO OBJECTION				\$35,000.00		\$35,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
280 SCAMUFFO, JOSEPH	10458	9/4/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$48,616.00			\$48,616.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$27,301.00			\$27,301.00
			AMOUNT SUBJECT TO OBJECTION			\$21,315.00			\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
281 SCHAUB, MARY-ELIZABETH	28080	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,710.00		\$3,710.00*
			AMOUNT NOT SUBJECT TO OBJECTION				\$3,710.00		\$3,710.00
			AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
282 SCICUTELLA,LEONAR D	15094	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
283 SCONDOTTO, JON	24281	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
284 SENIOR, MARION J	18748	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$33,593.18		\$44,543.18
			AMOUNT NOT SUBJECT TO OBJECTION				\$14,093.18		\$14,093.18
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$19,500.00		\$30,450.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
285 SERRA-JANER, MONTSERRAT	5702	7/20/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT		\$4,306.40		\$2,169.00		\$6,475.40
			CLAIM AS MODIFIED		None		\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
286 SEWARD, BRIAN	11590	9/11/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$115,492.70		\$115,492.70
			AMOUNT NOT SUBJECT TO OBJECTION				\$85,042.70		\$85,042.70
			AMOUNT SUBJECT TO OBJECTION				\$30,450.00		\$30,450.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
287 SHANAHAN, JOHN J	26346	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$40,000.00		\$40,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
288 SHAPIRO, MADELINE L.	28276	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$175,937.69		\$175,937.69
			AMOUNT NOT SUBJECT TO OBJECTION				\$175,937.69		\$175,937.69
			AMOUNT SUBJECT TO OBJECTION				Undetermined		Undetermined
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
289 SHAPIRO, NATASHA L	66280	2/16/10	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$12,030.60		\$12,030.60
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
290 SHAPIRO, ROSS B.	31374	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$7,692.31	\$78,060.00		\$85,752.31*
			AMOUNT NOT SUBJECT TO OBJECTION				Undetermined		Undetermined
			AMOUNT SUBJECT TO OBJECTION			\$7,692.31	\$78,060.00		\$85,752.31
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
291 SHARRET, DAVID	23618	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$54,817.00		\$54,817.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
292 SHAUGHNESSY, JOHN C.	17263	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$10,365.00		\$21,315.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
293 SHAVEL, GREG	15282	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
294 SHE, KING Y.	24445	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
295 SHLIONSKY, GREGORY	12864	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$6,000.00		\$6,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
296 SHUGAN, JANINE M.	29544	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
297 SIMMERMAN, PATRICIA J.	15419	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$50,000.00		\$50,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
298 SIMONS, LAWRENCE G.	24669	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$237,036.53		\$237,036.53
			AMOUNT NOT SUBJECT TO OBJECTION				\$187,280.41		\$187,280.41
			AMOUNT SUBJECT TO OBJECTION				\$49,756.12		\$49,756.12
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
299 SKALA, ANDREW D.	11089	9/10/09	CES Aviation LLC						
			TOTAL ASSERTED AMOUNT				\$15,183.30		\$15,183.30
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
300 SKOL, PIERRE P.	25322	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
301 SKULTE, ERIK N.	9107	8/24/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$7,044.69		\$7,044.69
302 SMITH, MARGARET E	11054	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$4,097.00	\$107,842.00		\$111,939.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$81,489.00		\$81,489.00
			AMOUNT SUBJECT TO OBJECTION			\$4,097.00	\$26,353.00		\$30,450.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
303 SMITH, THOMAS P.	31363	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
304 SMITH,STACY L.	31188	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
305 SNELLING, STEPHEN J	8813	8/20/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$9,060.00	\$99,404.00		\$108,464.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$6,015.00	\$99,404.00		\$105,419.00
			AMOUNT SUBJECT TO OBJECTION			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
306 SPITAL, SAUL H.	9608	8/28/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$35,000.00		\$35,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
307 STANDFORD-BUTLER, DEBORAH	28567	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$47,727.00		\$47,727.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
308 STONE, DEBRA L.	27961	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
309 STUCCHIO, ANTHONY	31138	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$402,225.00			\$402,225.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$347,408.00			\$347,408.00
			AMOUNT SUBJECT TO OBJECTION			\$54,817.00			\$54,817.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
310 SULLIVAN, MANDY L	16275	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$13,639.30		\$13,639.30
			AMOUNT NOT SUBJECT TO OBJECTION				\$10,594.30		\$10,594.30
			AMOUNT SUBJECT TO OBJECTION				\$3,045.00		\$3,045.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
311 TAN,HENRY	30788	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
312 TANG, NORAH N.	24695	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$35,000.00		\$35,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
313 TAZAKI, TAKAHIRO	9887	8/31/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$70,000.00		\$70,000.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
314 TIETJEN, JOHN H.	10204	9/3/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
315 TILSON,SUSAN N.	28286	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
316 TOAL, IAN G	12812	9/15/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
317 TRAINA,DONNA M.	31382	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
318 TRIOLO, JOHN G	28727	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$37,317.00		\$37,317.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
319 TROMBETTA, SANTO	12592	9/14/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$25,873.00		\$25,873.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS-TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
320 UPTON, EMILY S	11244	9/10/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$4,899.00	\$70,461.00		\$75,360.00
			AMOUNT NOT SUBJECT TO OBJECTION			\$1,854.00	\$70,461.00		\$72,315.00
			AMOUNT SUBJECT TO OBJECTION			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
321 VALENTINO,GEOFFREY	27841	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
322 VAN LINT, ALAN T.	10884	9/9/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$21,315.00		\$21,315.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
323 VAN STONE, JAMES J.	32020	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
324 VAUGHN, ANNE MARIE	10523	9/8/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
325 VAVRICKA III, ANTHONY G.	34199	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
326 VENNER, JOHN	24874	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
327 VENTRICELLI, MICHAEL	31399	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
328 VERDUCCI, LISA	28730	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
329 VISCONTI, CHRISTOPHER	10625	9/8/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				Undetermined \$16,437.60		Undetermined* \$16,437.60
330 VISENTINI, JACOPO	27622	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				\$10,000.00 \$2,348.23		\$10,000.00 \$2,348.23
331 VISIONE, JANINE L.	25281	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				Undetermined \$2,348.23		Undetermined* \$2,348.23
332 VOLPE, THERESA	19404	9/18/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				\$10,000.00 \$2,348.23		\$10,000.00* \$2,348.23
333 VOVOR,TSEVI M.	10145	9/2/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				Undetermined \$16,437.60		Undetermined* \$16,437.60
334 WALDNER,GUNTER	6270	7/27/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				\$15,183.00 \$16,437.60		\$15,183.00 \$16,437.60
335 WALKER,JOANNA E.	28429	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED			\$2,169.04 None			\$2,169.04 \$2,348.23
336 WARNE, PETER S	10070	9/1/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				\$25,475.00 \$16,437.60		\$25,475.00 \$16,437.60
337 WATERWORTH, ANDREW G	30730	9/22/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				\$21,000.00 \$16,437.60		\$21,000.00 \$16,437.60
338 WEBER, SETH L.	21333	9/21/09	Lehman Brothers Holdings Inc. TOTAL ASSERTED AMOUNT CLAIM AS MODIFIED				Undetermined \$16,437.60		Undetermined* \$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS-TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
339 WELCH, MICHAEL GODFREY	2127	1/29/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					\$115,437.66	\$115,437.66
			AMOUNT NOT SUBJECT TO OBJECTION					\$4,729.58	\$4,729.58
			AMOUNT SUBJECT TO OBJECTION					\$110,708.08	\$110,708.08
			CLAIM AS MODIFIED				None	\$7,044.69	\$7,044.69
340 WEST, DAVID	15204	9/17/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					\$21,315.00	\$21,315.00
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
341 WHITEMAN, ANTHONY	22311	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					Undetermined	Undetermined*
			CLAIM AS MODIFIED				None	\$2,348.23	\$2,348.23
342 WILSON, DAVID FLORES	30435	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT		\$48,151.00		\$67,600.00		\$115,751.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$67,600.00		\$67,600.00
			AMOUNT SUBJECT TO OBJECTION		\$48,151.00				\$48,151.00
			CLAIM AS MODIFIED		None		\$7,044.69		\$7,044.69
343 WILSON, GRAHAM RAYMOND	18637	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$10,950.00	\$208,735.21		\$219,685.21
			AMOUNT NOT SUBJECT TO OBJECTION				\$201,415.21		\$201,415.21
			AMOUNT SUBJECT TO OBJECTION			\$10,950.00	\$7,320.00		\$18,270.00
			CLAIM AS MODIFIED			None	\$16,437.60		\$16,437.60
344 WINANS, LLOYD M.	24660	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					\$11,552.00	\$11,552.00
			CLAIM AS MODIFIED					\$16,437.60	\$16,437.60
345 WING, BRIAN	19516	9/19/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT					Undetermined	Undetermined*
			CLAIM AS MODIFIED					\$2,348.23	\$2,348.23
346 WISHENGRAD, CORY	20183	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT		\$21,315.00				\$21,315.00
			CLAIM AS MODIFIED		None		\$16,437.60		\$16,437.60

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS- TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
347 WITKIN, MICHAEL	9981	8/31/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$12,633.00			\$12,633.00*
			AMOUNT NOT SUBJECT TO OBJECTION			\$12,633.00			\$12,633.00
			AMOUNT SUBJECT TO OBJECTION			Undetermined			Undetermined
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
348 WONG, KENNETH	25398	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
349 WOO, JACK	31281	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
350 WOOD, JEREMY K.	31289	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$6,364.00		\$6,364.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
351 WOOD, PATRICIA	19343	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
352 WOODTHORPE, JAMES W	34206	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$3,047.00		\$3,047.00
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
353 XHUNGA, HAJREDIN	31662	9/22/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined*
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
354 YOUNG, MICHAEL J.	6170	7/27/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$3,045.00			\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23
355 ZALOUM, PHILIP B	13440	9/16/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT			\$2,680.00	\$50,396.00		\$53,076.00
			AMOUNT NOT SUBJECT TO OBJECTION				\$50,031.00		\$50,031.00
			AMOUNT SUBJECT TO OBJECTION			\$2,680.00	\$365.00		\$3,045.00
			CLAIM AS MODIFIED			None	\$2,348.23		\$2,348.23

OMNIBUS OBJECTION 327: EXHIBIT A - PARTNERSHIP AND OTHER EMPLOYEE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS					
				ADMINIS-TRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY	TOTAL
356 ZEDLOVICH, PAUL W.	67828	12/27/11	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				\$10,000.00		\$10,000.00
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
357 ZELLER, PATRICIA M.	17306	9/18/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$16,437.60		\$16,437.60
358 ZUCCONI, LAWRENCE	24878	9/21/09	Lehman Brothers Holdings Inc.						
			TOTAL ASSERTED AMOUNT				Undetermined		Undetermined *
			CLAIM AS MODIFIED				\$2,348.23		\$2,348.23
			TOTAL ASSERTED	\$0.00	\$1,274,826.80	\$3,514,810.08	\$14,965,623.61	\$71,504.95	\$19,755,260.49
			TOTAL NOT SUBJECT TO OBJECTION	0.00	0.00	1,451,880.32	9,096,033.35	0.00	10,547,913.67
			TOTAL SUBJECT TO OBJECTION	0.00	1,274,826.80	2,062,929.76	5,869,590.26	0.00	9,207,346.82
			TOTAL CLAIM AS MODIFIED	\$0.00	\$0.00	\$0.00	\$3,015,125.82	\$71,504.95	\$3,086,630.77

EXHIBIT B

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
ADLER, MONA J.	67724	X							
AFFRONTI, FRANK	29966	X							
AFFRONTI, MINDY (WEISS)	29961	X							
AIREN, AMIT	11092	X							
ALTIDOR, FRITZNER L.	29274	X							
ALVEY, SCOTT C	7048	X					X		
AMIN, FARUK K.	18817	X							
ANDREWS, COLLETTE	27594	X							
ARAMAYO, LUIS	26418	X							
ARANCIO, JOHN	32279	X							
ARMAN, ANNE	18132	X							
BANKS-ALEXANDER, KATHY	26065	X							
BARBUZZA, SALVATORE V.	31193	X							
BAREK, SCOTT	29467	X							
BARICEVIC, JOANNA M.	13427	X							
BENAVIDES, LESTER	28616	X							
BENSON, CRAIG O.	2136	X			X				X
BERMAN, EILEEN B.	26131	X	X						
BESS, DONNA E.	26412	X							
BIRNEY, JANET	27235	X							
BLAKE, SHARON	26298	X							
BONINSEGNA, ALESSANDRO M	25899	X							
BORZI,PETER	18682	X							
BOULOUBASIS, MICHAEL	18974	X							
BOWYER, BRIDGET S	25041	X							X
BOYLE, JACQUELINE G	32243	X							
BRAMHAM, SHAUN	26287	X							
BRAUN, KONSTANTIN	11059	X							
BRENNAN, SCOTT W.	12788	X							
BREWER, KAREN H	11297	X							
BROSELL, JOSHUA D.	12970	X							
BROWN, JONATHAN H.	12636	X			X		X		X
BURKE, TERENCE P	14402	X							
BURKE, WILLIAM	28572	X							
BURNS JR, PUTNAM R.	19224	X							
CAIAZZA, OSCAR	25097	X							
CANTY, DEBORAH	7601	X							
CHADNEY, MICHAEL	16291	X			X				
CHAPMAN, ROBERT D	13434	X							
CHARBONNEL, JOHN R.	15226	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
CHESLER, MARK	4880	X							
CHIN, NEVILLE	11323	X							
CHU, JI YEONG	28709	X							
CHU-FONG, FRANCOIS	17414	X							
CIMICATA, BARBARA	25695	X							
CIMINELLO, THOMAS	32271	X							
CIONGOLI, JEFFRY J.	31371	X		X					
CLARKE, MARI	18929	X							
CLOVES, STEVEN	32024	X							
COFFIN, JEFFREY M.	12204	X							
COLLIER, MICHAEL	11588	X							
COLLURA, ANTHONY	24008	X							
CONNELLY, KATHLEEN ANN	24683	X							
COPPERWAITE, PAUL R.	11051	X							
CORMIER, JAMES W	5950	X			X				
CORPENING, MARY ANN	24871	X							
CREPEAU, ALEX F.	11285	X							
CRISPINO, ANTHONY	18684	X							
CUMMINGS-MOORE, PATRICIA	27929	X							
CURTIS, CLARE E	26030	X							
DA SILVA, ANTONIO R.	17309	X							
DALLARIS, EMILY	29833	X							
DAVIS, ERIC	16230	X							
DAY, JACKELYN	31282	X							
DE GUZMAN, GENEROSA P.	19564	X			X				
DE MELO, NEVILLE F	30473	X							
DE VILLE, TARA	33413	X							
DEALLIE, SAMPSON	18645	X							
DEAN, EMMA	16276	X							
DECAMP, HELENE M.	25239	X							
DEEGAN, CHRISTOPHER J	30076	X				X			
DEMASI, KATHLEEN M.	10063	X	X						
DENNISON, G. MS.	31770	X							X
DEVILLE, GARETH	33412	X							
DI RUSSO, GEORGE E.	5884	X							
DIRSCHBERGER, SALVATORE E.	14350	X							
DMUCHOWSKI, JOHN	34402	X							
DOLBY, JACQUELINE	13979	X	X						
DONOFRIO, JAMES	19612	X							
DUFFY, MAUREEN	19348	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
DULIEU, MICHELLE S	31679	X							
DURRANT, STEVEN A	10640	X							
DZIEMIAN, DANIEL	24571	X							
EASTICK, HELEN	31768	X							
EBY, ROBERT	28696	X							
EISENBERG, IRWIN M.	10417	X							
ENG, JANET M.	10418	X							
ENGEL, STEVEN	15255	X		X					
EPES, CHRISTOPHER R.	23623	X							
ESCOBAR, CALIXTO M. JR.	24873	X							
FALLTRICK, BARRY J	12732	X							
FARUP, SVEN	25180	X							
FELICIANO, MAUREEN	25324	X							
FILBEE, SARAH M	34468	X							
FINKELSTEIN, ANDREW L.	23621	X							
FLEMING, MATTHEW	18965	X							
FLEMING, DANIEL	32473	X							
FLYNN, PATRICK	18639	X							
FORSYTH, DAVID M.	27600	X							
FUCCI, ARMITA M.	19515	X							
GALINDO, SERGIO A.	15411	X							
GALLOTTA, ROBERT T.	15180	X							
GANDER, HELEN	7076	X			X				
GANSCHOW, STELLA	6937	X							
GARDENER, PAUL	16272	X							
GARDINER, JAMES R.	19345	X							
GARDNER, JONATHAN P	25355	X							
GARNER, ANNA	19350	X							
GAY, PAUL	16270	X							
GIBAULT, CAROLINE	22322	X							
GITLIN, MICHAEL H.	9356	X							
GLEN, JAMES J.	29201	X	X						
GOLDBERG, LOUISE	19518	X							
GOODMAN, SHEILA B.	24546	X						X	
GOYAL, ANSHUMAN	11281	X							
GRAVES, ADRIAN T	24498	X							
GRAY, L.A. MS.	31769	X							
GREENBERG, CARYN L.	7993	X							
GREENSHIELDS, MATTHEW C.	5909	X	X						
GREENWAY, LISA K	16283	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
GROBE, ROBERT J.	5875	X							
GUERRON, JORGE	17308	X							
GZOULI, OMAR	5816	X							
HAEUSSLER, ANN P.	25047	X	X						
HANSMAN, GEORGE	8647	X							
HARVEY,E ANN	10149	X							
HENDRY,BRUCE A	18232	X							
HENRIQUE, SANDRA	32275	X							
HICKOK, BURDIN H.	30665	X							
HIGGINS, CATHERINE M.	9679	X							
HOPE, WILLIAM	24867	X							
HORNE, CATHY	18358	X							
HUGHES, DAVID C.	31357	X							
HUGHES, JOEL T.	13975	X							
HUTCHERSON, SOPHIE L	16288	X							
INFANTE, ELVIS	30052	X							
IWAI, KIYOSHI	6527	X							
JACKSON, NORMAN J.	11547	X							
JACOBSON, LARS P.	24254	X							
JENKINS, COURTNEY	17571	X							
JIANG, PING	20203	X							
JONES, ANDREW L.	18928	X							
JONES, CRAIG	31265	X	X						
KAHN, MICHAEL	19585	X							
KANE, JAMES R.	28252	X							
KAPLUN,ALEXANDER	29901	X							
KARP, MICHAEL	67681	X	X						
KATS, ALLISON R.	12263	X							
KATS, VICTOR J.	12264	X							
KATZ, MARC H.	20298	X	X						
KEITH, CAROL	24868	X							
KETTLE, GRAHAM F.	12813	X							
KING, MITCHELL B.	9405	X							
KONHEIM, SETH L.	17413	X							
KOZLOV, ANATOLY	67739	X							
KUNZ, ROBERT F.	19517	X							
LAMMIN, STEVEN	9916	X							
LANE,DARREN S.	29941	X							
LANGEVIN, MARY	24869	X							
LAURELLA, GIOVANNA	18672	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
LAWLESS, CONSUELA A.	31189	X					X		
LAX, STEPHEN	13775	X							
LEE, FANNY	18678	X							
LEGER, EITAN	21394	X							
LEO, DOUGLAS S.	19215	X							
LEVY, KATHLEEN E.	34296	X							
LEWIS, SARAH J	8812	X							
LIEBSCHER, WILLIAM	32273	X							
LIM, ERNESTO T.	24105	X							
LINDNER, PAUL T.	11277	X							
LISH, JAMES A.	20158	X							
LOMELI, DANIEL J.	68034	X							
LUCAS, ALVIN	2964	X							
LUNARDONI, MICHAEL E.	23914	X	X						
LUTZ, KARLA A.	33193	X							
MADIGAN, VANORA	8561	X							
MAGGIO, JAMES	25411	X							
MAHER, MICHAEL R.	32596	X							
MAHLER, JAY M.	24031	X			X				
MALFITANO, CARL	13462	X							
MANISCALCO, ANTHONY	30742	X	X						
MARGARITES, MARISA A.	14310	X							
MARNEY, LESLEY N	11109	X							
MARSAN, DEAN K.	24463	X							
MARSHALL, BRIAN P	29468	X							
MASTERPALO, DINA	28703	X							
MASUMIZU, HITOSHI	13423	X							
MATTES, GAETANA	25668	X							
MATUS, DREW T.	14872	X							
MCBRIDE, MICHAEL J.	10113	X							
MCCOO, IAIN	25893	X							
MCGOVERN, MATHEW	28553	X							
MCKENNA, PETER J.	26594	X	X						
MCMORROW, SARAH	12734	X							
MCNALLY, JOHN K.	31083	X							
MCNAY, ROSS	13431	X							
MELLY, MICHAEL S.	28451	X							
MENDEZ, AIDA L.	24718	X							
MENNELLA, VINCENT	25027	X							
MENZIES, FIONA M.	8706	X	X						

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
METAXAS, JAMES	10886	X							
MIKHAIL, REDA	34676	X							
MILLER, CHRISTINA X.	31200	X							
MILLS, CHRISTINE R.	26575	X							
MIRANDA, JORGE	5551	X							
MITCHELL, LEE	17782	X							
MOAR, GUY R.	12387	X	X						
MOCHEL, MARTHA D.	26267	X	X						
MOHN, LARS	6216	X							
MONTANA, CAROLINE	32708	X							
MONTANA, KRISTEN	32469	X							
MORZARIA, RAGINI	36226	X							
MOSLEY, KARAN	32519	X							X
MUSO, LEONARD A.	10581	X							
NADER, MARILYN B.	18944	X							
NAIDOO, JUDY J.	23029	X							
NANKA-BRUCE, ODAATEI	13436	X							
NASH, ANTHONY A.	6042	X							
NATHANSON, MELISSA	33507	X							
NELSON, ANDREW M.	33526	X							
NETZ, KAREN D	12762	X							
NETZEL, GAVIN R	12807	X							
NEVILLE, IAN A	31678	X							
NEWHOUSE, MICHELLE M.	12081	X	X						
NISCO, MARIE R.	15262	X			X				
NOLAN, DEREK J.	12634	X							
NOLAN, MARTIN J.	12817	X							
NORAEV, DMITRY	8083	X							
NORDELL, DEBORAH	18807	X	X						
O'BRIEN, BARRY J.	32338	X							
O'GRADY, KELLY A.	10394	X							
ORTIZ DE ZEVALLOS, ARTURO	5813	X							
OTAMENDI, MIGUEL	32085	X							
PALCHYNSKY, JOHN N.	34712	X							
PARAGHAM, GEORGE P.	18643	X							
PARROT, SCOTT H.	27374	X							
PASQUINO, ROBERTA	25316	X							
PATEL, BHAVNA	9244	X							
PATTERSON, MARTIN	16289	X							
PAXSON, AMBROSE	20202	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
PENN, LISA T.	11104	X							
PERCONTINO, NICK	8862	X							
PETRUCCELLI, MICHAEL J.	5770	X			X				
PIERRE-LOUIS, ALIX	19402	X							
POOL, JONATHAN	13465	X							
POON, KENNETH SIN MING	7985	X							
POPE, SAMANTHA J.	11521	X							
QUINONES, RICHARD	3008	X							
RAHIM, RAYMOND N	26296	X							
RAHMAN, MOHAMMED M.	30739	X							
RAMADAN, ZAKY S.	19514	X							
RAY, RAJ T	12168	X							
REGAN, MARK	31298	X							
REISER, JASPER K	9427	X							
RHYS-TAYLOR, OPAL D	13345	X							
RICHARDS, ALISON D.	9890	X	X						
RISPOLI, MADELINE J.	6486	X							
ROBINSON, JOANNA M.	13982	X							
ROBINSON, RENEE	32193	X							
ROBSON-CANTY, GERALDINE D.	20260	X							
RODGERS, CATHERINE M.	32725	X							
RODIER, ARTHUR	8123	X							
RODRIGUEZ, KLEBER	18125	X							
RODRIGUEZ, ROBERT J	31676	X							
ROGERS, THOMAS JOHN	27738	X							
ROSE, SARAH E	14303	X							
ROSOLINSKY, MICHELLE	27843	X							
ROTHENBERG, EVAN L.	9420	X							
RUMORE, JOHN C.	12724	X					X	X	X
RUSHTON, DAVID S	25297	X							
RYAN, KATHERINE S.	13306	X							
SAKER, BRIAN HUGH	16203	X							
SALDANHA, AJAY D	31246	X							
SALEMI, ANDRE	31683	X					X		X
SALMONSON, ARLENE	22318	X							
SANCIAUME, ANNE	436	X							
SATRIALE, ANTHONY M.	17325	X							
SAUNDERS, MARK A.	14398	X							
SAXMAN, MICHAEL B.	24032	X							
SCAMUFFO, JOSEPH	10458	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
SCHAUB, MARY-ELIZABETH	28080	X							
SCICUTELLA, LEONARD	15094	X	X						
SCONDOTTO, JON	24281	X							
SENIOR, MARION J	18748	X							
SERRA-JANER, MONTSEERRAT	5702	X			X				
SEWARD, BRIAN	11590	X							
SHANAHAN, JOHN J	26346	X	X						
SHAPIRO, MADELINE L.	28276	X							
SHAPIRO, NATASHA L	66280	X							
SHAPIRO, ROSS B.	31374	X	X		X				
SHARRET, DAVID	23618	X							
SHAUGHNESSY, JOHN C.	17263	X							
SHAVEL, GREG	15282	X							
SHE, KING Y.	24445	X							
SHLIONSKY, GREGORY	12864	X							
SHUGAN, JANINE M.	29544	X							
SIMMERMAN, PATRICIA J.	15419	X							
SIMONS, LAWRENCE G.	24669	X							
SKALA, ANDREW D.	11089	X							
SKOL, PIERRE P.	25322	X							
SKULTE, ERIK N.	9107	X							
SMITH, MARGARET E	11054	X							
SMITH, THOMAS P.	31363	X							
SMITH, STACY L.	31188	X							
SNELLING, STEPHEN J	8813	X							
SPITAL, SAUL H.	9608	X	X						
STANDFORD-BUTLER, DEBORAH	28567	X							
STONE, DEBRA L.	27961	X	X						
STUCCHIO, ANTHONY	31138	X							
SULLIVAN, MANDY L	16275	X							
TAN, HENRY	30788	X							
TANG, NORAH N.	24695	X							
TAZAKI, TAKAHIRO	9887	X							
TIETJEN, JOHN H.	10204	X							
TILSON, SUSAN N.	28286	X							
TOAL, IAN G	12812	X							
TRAINA, DONNA M.	31382	X							
TRIOLO, JOHN G	28727	X							
TROMBETTA, SANTO	12592	X	X						
UPTON, EMILY S	11244	X							

Claimant Name	Claim #	LB Partnership Claims	No Liability Partnership Claims	Bonus/Unused Vacation Claims	Non-Debtor Employee Claims	Deferred Compensation Claims	401(k) Claims	Pension Claims	Stock Claims
VALENTINO,GEOFFREY	27841	X							
VAN LINT, ALAN T.	10884	X							
VAN STONE, JAMES J.	32020	X							
VAUGHN, ANNE MARIE	10523	X							
VAVRICKA III, ANTHONY G.	34199	X							
VENNER, JOHN	24874	X							
VENTRICELLI, MICHAEL	31399	X							
VERDUCCI, LISA	28730	X							
VISCONTI, CHRISTOPHER	10625	X							
VISENTINI, JACOPO	27622	X							
VISONE, JANINE L.	25281	X							
VOLPE, THERESA	19404	X							
VOVOR,TSEVI M.	10145	X							
WALDNER,GUNTER	6270	X							
WALKER,JOANNA E.	28429	X							
WARNE, PETER S	10070	X							
WATERWORTH, ANDREW G	30730	X							
WEBER, SETH L.	21333	X							
WELCH, MICHAEL GODFREY	2127	X			X				
WEST, DAVID	15204	X							
WHITEMAN, ANTHONY	22311	X							
WILSON, DAVID FLORES	30435	X	X						
WILSON, GRAHAM RAYMOND	18637	X							
WINANS, LLOYD M.	24660	X	X						
WING, BRIAN	19516	X							
WISHENGRAD, CORY	20183	X							
WITKIN, MICHAEL	9981	X							
WONG, KENNETH	25398	X							
WOO, JACK	31281	X	X						
WOOD, JEREMY K.	31289	X							
WOOD, PATRICIA	19343	X							
WOODTHORPE, JAMES W	34206	X							
XHUNGA, HAJREDIN	31662	X							
YOUNG, MICHAEL J.	6170	X							
ZALOUM, PHILIP B	13440	X							
ZEDLOVICH, PAUL W.	67828	X							
ZELLER, PATRICIA M.	17306	X							
ZUCCONI, LAWRENCE	24878	X							

EXHIBIT C

LEHMAN BROTHERS PARTNERSHIP ACCOUNT PLAN EMPLOYEES THROUGH VICE PRESIDENT LEVEL

SECTION 1 - DEFINITIONS

For purposes of the Plan, the capitalized terms shall have the meanings ascribed to them in Appendix A.

SECTION 2 - PURPOSE

The purpose of the Plan is to attract and retain Eligible Employees by providing them with the opportunity to receive additional compensation, subject to the terms of the Plan, based on the performance of certain investments made by the Company and its Affiliates.

SECTION 3 - ADMINISTRATION

The Plan shall be administered by the Committee, which shall be authorized: to determine whether Awards will be granted; to select Participants from among Eligible Employees; to determine Base Awards and Leverage Amounts; to identify Portfolio Investments; to interpret the Plan; to establish, amend and rescind any rules and regulations relating to the Plan; to determine the terms and provisions of each Award Certificate; to make all determinations necessary or advisable for the administration of the Plan; and to correct any defect, supply any omissions or reconcile any inconsistency in the Plan or in any Award Certificate in the manner and to the extent it shall deem desirable. The actions and determinations of the Committee in the administration of the Plan shall be final and conclusive with respect to all parties. The Committee may, in its sole discretion (i) delegate any of its responsibilities hereunder, and (ii) alter the terms of the Plan as it may deem necessary, in the case of Eligible Employees subject to the laws of any foreign jurisdiction, to give effect to the intent of the Plan.

SECTION 4 - PARTICIPATION IN THE PLAN; EFFECT OF PARTICIPATION

- 4.1 Participation in the Plan. For each Award Period, the Committee may grant an Award to any Eligible Employee, at its sole discretion. Each Eligible Employee to whom such an Award is granted shall be a Participant with respect to such Award Period and shall receive an Award Certificate specifying the terms and conditions of such Participant's Award (including the Base Award and the Leverage Amount).
- 4.2 Designation of Portfolio Investments; Deemed Investment of Awards. The Committee shall designate those investments that shall be treated as Portfolio Investments for each Award Period and the percentage of each Award that is deemed invested in each such Portfolio Investment.
- 4.3 Effect of Award. Subject to the terms of the Plan, the grant of an Award shall entitle a Participant to a payment

or payments under Section 6, based on the amount credited to the Participant's Account for the applicable Award Period under Section 6.

SECTION 5 - VESTING OF A PARTICIPANT'S ACCOUNT

- 5.1 General Rule. Each Participant's Account with respect to a particular Award Period, net of any reduction for amounts credited to the Company, shall vest fully upon the earlier of:
- (a) The third anniversary of the beginning of that Award Period, but only if the Participant has remained Continuously Employed by a Participating Company from the date the Award relating to that Award Period is granted until such third anniversary date; or
 - (b) The Participant's death, Disability or Retirement after the beginning of that Award Period and prior to such third anniversary date; provided however that if, prior to the third anniversary of the beginning of the Award Period, an individual whose separation from employment was a Retirement becomes employed in a regular full-time capacity by a Competitor, such individual's Account shall thereupon be forfeited in full.
- 5.2 Special Vesting Rule. In the case of a Participant who (x) is an Analyst or Associate, or has been determined, in the sole discretion of the Committee, to be covered by the provisions of this Section 5.2, and (y) incurs a Break in Service prior to becoming fully vested in his or her Account pursuant to Section 5.1(a), the following rules shall apply.
- (a) Upon the commencement of the Break in Service, such individual shall no longer be a Participant.
 - (b) Upon meeting all of the following conditions, such individual shall be restored to Participant status:
 - (i) Such individual separated from employment by a Participating Company in good standing;
 - (ii) The purpose of the separation was to matriculate in an Approved MBA Program or other educational program approved in writing by the Committee in its sole discretion;
 - (iii) The individual subsequently graduated from (A) an Approved MBA Program and receives the degree of Master of Business Administration or (B) another educational program approved in writing by the Committee;

- (iv) A Participating Company (in its sole discretion) extended to the individual a written offer of reemployment, such reemployment to commence following such graduation;
 - (v) The individual accepted such offer of reemployment and was reemployed by a Participating Company not later than the earlier of (A) the fourth anniversary of such individual's separation or (B) one year after such graduation;
 - (vi) The individual had not been employed in a regular full-time capacity by a Competitor at any time after his or her separation and before his or her reemployment; and
 - (vii) The individual remained Continuously Employed by a Participating Company for at least one year following his or her date of reemployment.
- (c) If an individual is restored to Participant status, pursuant to Section 5.2(b), he or she shall (i) be treated, for purposes of Section 5.1, as if he or she had been Continuously Employed throughout his or her Break in Service; (ii) receive, as soon as practicable after restoration to Participant status, those cash payments that the Participant would have received under the Plan had he or she remained Continuously Employed (without payment of any additional Interest Equivalents to reflect any delay in payment that would not have occurred had he or she actually remained Continuously Employed); and (iii) be eligible for any additional payments thereafter becoming due to such Participant under the Plan.

5.3 Additional Provisions. Except as provided in this Section 5 or as otherwise prescribed by the Committee, an individual shall no longer be a Participant and such individual's Account shall be forfeited in full upon separation from employment by the Company and its Affiliates prior to becoming vested. The Committee may at any time in its sole discretion accelerate the vesting of any Account.

SECTION 6 - CREDITING AMOUNTS TO A PARTICIPANT'S ACCOUNT; PAYMENTS

- 6.1 Determination of Participant's Return. As Return is realized with respect to each Portfolio Investment, the Committee shall determine the portion of such Return it deems attributable to the Participant, pro-rata based on the percentage of such Participant's Award for the Award Period that is deemed invested in such Portfolio Investment, and credit such Return to the Participant's Account.
- 6.2 Use of Amounts Credited to Participant's Account. The Return credited to a Participant's Account for a Award Period shall, after giving effect to all amounts previously so credited under this Section 6.2:

- (a) first, be credited to and retained by the Company until the Company has been credited with an amount equal, in the aggregate, to the Company Return for that Award Period and the preceding Award Period, in that order;
 - (b) second, be credited to and retained by the Company until the Company has been credited with an amount equal, in the aggregate, to the Participant's entire Leverage Amount for that Award Period and the preceding Award Period, in that order;
 - (c) third, remain credited to the Participant's Account, up to an amount equal, in the aggregate, to the Base Award;
 - (d) fourth, be credited to and retained by the Company until it has been credited with an amount equal to such percentage as may be designated by the Committee pursuant to clause (e) below of the sum of:
 - (i) the Company Return credited pursuant to Section 6.2(a); plus
 - (ii) the cumulative amounts credited to the Company under this Section 6.2(d); and
 - (e) fifth, be divided between the Company and the Participant as designated by the Committee for that Award Period.
- 6.3 Interest Equivalents. Interest Equivalents shall be added to the net amounts credited to a Participant's Account (i.e., those amounts not credited to the Company), when and as determined by the Committee.
- 6.4 Payments to Participants. Subject to the terms of the Plan, from time to time at the sole discretion of the Committee, the Company shall pay the Participant, in cash, the vested amounts in the Participant's Account.
- 6.5 Special Distribution Options After Five Years. If any Portfolio Investments remain unliquidated as of the fifth anniversary of the first day of the Award Period to which such Portfolio Investments relate, or any subsequent anniversary thereof, then the Company shall have the right, but not the obligation, to pay, within 120 days after any such anniversary date, an amount in cash equal to all or a portion of the Participant's vested deemed interest in such Portfolio Investments based on their valuation prices, as determined by the Committee in its sole discretion, and giving effect to the allocations between the Company and the Participant set forth in Section 6.2. The Committee may determine, in its sole discretion, that the provisions of this Section 6.5 may be utilized, before or after the fifth anniversary referred to above, to assist the Company or an Affiliate in meeting its withholding obligations.

SECTION 7 - WITHHOLDING AND OFFSET

The Company shall have the right to deduct from all amounts payable to any Participant any taxes or other amounts required by law to be withheld therefrom, and any amounts the Participant owes to the Company or any of its Affiliates.

SECTION 8 - NON-TRANSFERABILITY

No Award and no portion of the Participant's Account hereunder shall be assignable or transferable, and no right or interest of any Participant in any amount or Participant's Account may be pledged or shall be subject to any lien, obligation or liability of the Participant, except as set forth herein.

SECTION 9 - NO RIGHT TO EMPLOYMENT OR CONTINUED PLAN PARTICIPATION

No person shall have any claim or right to be granted an Award and the grant of an Award shall not be construed as giving a Participant the right to be retained in the employ of the Company or any of its Affiliates or, if separated, to be reemployed by the Company or its Affiliates or to be eligible for any subsequent Awards. Further, the Company and its Affiliates expressly reserve the right at any time to terminate or reemploy a Participant free from any liability or any claim under the Plan, except as provided herein or in any Award Certificate. The granting of any Award hereunder shall not have the effect of obligating the Company and its Affiliates to make any particular investments, nor shall such grant constitute a guaranty that the entire Award will be applied for the benefit of a Participant. The decision whether to invest any amounts in Portfolio Investments will be solely in the discretion of the Committee.

SECTION 10 - AMENDMENT OR TERMINATION

The Board of Directors of the Company or the Committee may amend, suspend or terminate the Plan at any time.

SECTION 11 - UNFUNDED STATUS OF PLAN; STATUS OF PAYMENTS

The Plan is intended to constitute an unfunded incentive compensation plan. With respect to any payments not yet made to a Participant by the Company, nothing herein contained shall provide any Participant with any rights that are greater than those of a general, unsecured creditor of the Company. No payments under this Plan shall be taken into account in determining a Participant's benefits under any compensation, pension or welfare plan, program or arrangement maintained by the Company or any Affiliate.

SECTION 12 - WAIVER

No failure on the part of the Company, any Affiliate, the Committee or the Board of Directors to exercise, and no delay in exercising, any right or power under the Plan shall operate as a waiver of any such right or power; nor shall any single or par-

tial exercise preclude any other or further exercise of a right or power or the exercise of any other right or power.

SECTION 13 - SEVERABILITY

Each provision of the Plan will be interpreted in such manner as to be valid and effective but if any provision shall be ruled invalid or unenforceable by any court of competent jurisdiction, the invalidity or unenforceability of such provision shall not affect any of the remaining provisions of the Plan and the invalid terms shall be deemed to be replaced by a valid term which most closely reflects the intent of the Plan.

SECTION 14 - GOVERNING LAW

The validity, construction and effect of the Plan, the Award Certificates, and any rules and regulations relating to the Plan or an Award Certificate shall be determined in accordance with the laws of the State of New York, without reference to conflicts of law. This Plan is not subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended.

SECTION 15 - LIABILITY

No member of the Committee and no director, officer or employee of the Company or any of its Affiliates shall be liable to any person for any action taken or omitted in connection with the administration of the Plan unless attributable to his or her own fraud or willful misconduct; nor shall the Company be liable to any person for any such action unless attributable to fraud or willful misconduct on the part of a director, officer or employee of the Company or one of its Affiliates.

SECTION 16 - EFFECTIVE DATE

The Plan shall be effective as of July 1, 2000 and shall continue until terminated by the Board of Directors of the Company or the Committee.

APPENDIX A

- (1) "Account" shall mean a bookkeeping account maintained for each Participant, to which the Participant's Return and Interest Equivalents shall be credited. A separate Account shall be maintained for each Award Period.
- (2) "Affiliate" shall mean a person or entity controlling, controlled by, or under common control with the Company.
- (3) "Analyst" shall mean an individual having an undergraduate degree enrolled in one of the formal programs for the employment of such individuals maintained by the Company and its Affiliates, as determined by the Committee.
- (4) "Approved MBA Program" shall mean a program of higher education leading to the award of the degree of Master of Business Administration at an accredited institution of higher education approved by the Committee for purposes of this Plan.

- (5) "Associate" shall mean an individual having a graduate degree or approved equivalent business experience enrolled in one of the formal programs for the employment of such individuals maintained by the Company and its Affiliates, as determined by the Committee.
- (6) "Award" shall mean, with respect to any Participant, the aggregate of the Base Award and the Leverage Amount with respect to a particular Award Period.
- (7) "Award Certificate" shall mean a document that evidences the grant of an Award under the Plan (including the Base Award and any Leverage Amount) and that, together with the Plan, establishes the terms and conditions of such grant.
- (8) "Award Period" shall mean a designated period of time with respect to which Awards are granted and with respect to which the Committee designates Portfolio Investments. The initial Award Period will be July 1, 2000 through December 31, 2001. Any Award Period may be extended in the sole discretion of the Committee.
- (9) "Base Award" shall mean that part of an Award (exclusive of any Leverage Amount) that is designated by the Committee to be treated as if it were invested in Portfolio Investments.
- (10) "Break in Service" shall mean a separation from employment with a Participating Company for any reason and for any period of time.
- (11) "Committee" shall mean the Executive Committee (Non-Board) of the Company.
- (12) "Company" shall mean Lehman Brothers Holdings Inc. and any successor thereto, whether by merger, consolidation, purchase of substantially all its assets or otherwise.
- (13) "Company Return" shall mean a cumulative return (compounded annually) payable to the Company with respect to the Leverage Amount, at a rate of return on such Leverage Amount equal to such rate as may be prescribed by the Committee from time to time.
- (14) "Competitor" shall mean any person or entity (including any company and its affiliates) engaged in any business activity that is materially competitive with any business carried on by the Company or an Affiliate at such time, as determined in the sole discretion of the Committee.
- (15) "Continuously Employed" shall mean employed continuously, without a Break in Service, as determined by the Committee in its sole discretion.
- (16) "Disability" shall mean a disability under both the Company's U.S. Long-Term Disability Insurance Plan and Social Security Act (or the equivalent plans or laws), as determined by the Committee in its sole discretion.
- (17) "Eligible Employee" shall mean (i) any regular, full-time employee of a Participating Company below the level of Managing Director or Senior Vice President (or equivalent) not including any individual who is not actively employed due to Disability or has given or received a notice of termination of employment, all as determined by the Committee in its sole discretion, or (ii) such other employees of a Participating Company as may be designated by the Committee, in its sole discretion.
- (18) "Interest Equivalents" shall mean interest credited at such rate as may be prescribed by the Committee from time to time.
- (19) "Leverage Amount" shall mean that part of an Award, if any, designated by the Committee to be treated as the equivalent of a non-recourse loan to the Participant, which is to be treated as if it were invested in the applicable Portfolio Investments, thus affecting the Participant's Return. The Leverage Amount for the first Award Period under the Plan shall equal the product of ten times a Participant's Base Award. The Leverage Amount for any subsequent Award Periods shall be determined by the Committee in its sole discretion.
- (20) "Participant" shall mean an Eligible Employee to whom the Committee has granted an Award under the Plan for a particular Award Period.
- (21) "Participating Company" shall mean the Company and each of its Affiliates, but shall not include any company that the Committee determines shall not participate in the Plan.
- (22) "Plan" shall mean the Lehman Brothers Partnership Account Plan—Employees through Vice President Level.
- (23) "Portfolio Investments" shall mean those investments made (or deemed made) by the Company or any of its Affiliates that are designated by the Committee to be included for purposes of determining payments in respect of Awards granted for such Period.
- (24) "Retirement" shall mean a termination of employment which meets the criteria for retirement under the Company's qualified defined benefit pension plan.
- (25) "Return" shall mean, with respect to each Portfolio Investment, any amounts received (or deemed received) from time to time by the Company or any of its Affiliates.

EXHIBIT D

LEHMAN BROTHERS

Partnership Account



SHARE IN PRIVATE EQUITY
INVESTMENT OPPORTUNITIES

INSIDE THIS BOOKLET

- 2 Share in Lehman Brothers' Investment Success
- 5 Investments Chosen for Growth Potential
- 8 Your Award Certificate Shows Your Starting Point
- 10 Timeline: Investing During the Award Period
- 11 Timeline: When Your Account Vests
- 13 Timeline: How Your Payments Are Determined
- 15 Timeline: When You Receive Payments
- 17 Example
- 19 For Your Reference

HOW VALUABLE IS THE PARTNERSHIP ACCOUNT?

*Turn to the Example on page 17 to see
how valuable the Partnership Account could
be to you, based on various scenarios.*

SHARE IN LEHMAN BROTHERS'
INVESTMENT SUCCESS

*Lehman Brothers is pleased to provide you with this booklet outlining the details of the **Lehman Brothers Partnership Account Plan**. Through the Partnership Account, all employees can benefit from the Firm's experience and expertise in private equity investing.*

ALL EMPLOYEES JOIN IN
INVESTMENT OPPORTUNITIES

Lehman Brothers has a long and successful track record in private equity investments. Over the years, the Firm has provided senior-level employees with opportunities to invest along with outside investors in the merchant banking and venture capital funds. Investors in these funds have to meet income or net worth requirements set by the U.S. Securities and Exchange Commission.

With the introduction of the Partnership Account, the Firm is extending the opportunity to share in the success of these investments to employees up through the Vice President level — without requiring you to invest any of your own money. Lehman Brothers is establishing a portfolio of investments and will provide you with cash payments as if you were to invest directly in the portfolio yourself.

Extending this unique compensation program to all Lehman Brothers employees underscores the value the Firm places on all of our contributions, and reaffirms Lehman Brothers' commitment to being among the best places to work.

WHAT IS PRIVATE EQUITY INVESTING?

Unlike publicly traded stocks, which are listed on exchanges, such as the New York Stock Exchange or the London Stock Exchange, private equity investments are not available to the general investing public. Instead, they are offered only to institutional investors (such as Lehman Brothers) and to individual investors who have a high level of investing knowledge and experience.

Private equity portfolios might contain the following investment types:

- ◊ Start-ups, companies that are being formed to develop and market a business idea, and early and later-stage venture capital;
- ◊ Privately owned, or in certain cases publicly owned, companies with prospects for continuing growth;
- ◊ Leveraged and management buyouts, where a group of investors buys an established company financed principally with debt, by providing equity capital or other money that is designed to earn equity-like returns.

THE PARTNERSHIP ACCOUNT CAN DELIVER SIGNIFICANT VALUE

In this booklet, you'll find out how valuable the Partnership Account can be as a result of these distinctive features:

- ◆ **When Lehman Brothers' Partnership Account portfolio investments succeed, you share in the success.** Lehman Brothers selects Partnership Account investments with the potential to generate high returns. You will receive payments based upon the returns on these investments.
- ◆ **There's no risk to you.** You don't contribute any of your own money, so you have nothing to lose.
- ◆ **The Firm supplies the capital and the expertise.** Any money invested in the Partnership Account portfolio comes from Lehman Brothers, and the Firm's experienced professionals identify investments and manage the portfolio.
- ◆ **After three years, your account is fully vested.** As long as you remain a Lehman Brothers employee for three years following the Partnership Account inception date, you are entitled to receive any payments made under the program.
- ◆ **The Firm plans to make ongoing Partnership Account offerings.** The first Partnership Account will make investments over

the next 18 months; the Firm then plans to establish new Partnership Accounts annually around the time bonuses are announced. This gives you an ongoing opportunity to participate in the Firm's investment success.

To many Lehman Brothers employees, portfolios like the one held by the Partnership Account are new and unfamiliar. It's important for every participant to clearly understand how the program works. For that reason, this booklet gives a plain English explanation of the program. For the legal provisions that govern the program, please see the enclosed Lehman Brothers Partnership Account Plan Document.

NO ACTION OR CONTRIBUTIONS REQUIRED

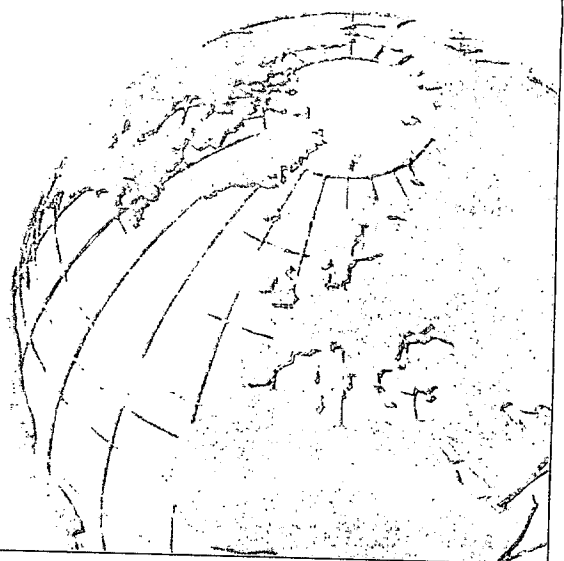
You don't need to enroll in the Partnership Account, contribute any money, or take any other action. If you are a full-time employee on active status with Lehman Brothers or a consolidated subsidiary, at a level up to and including Vice President, you take part in the program automatically. The enclosed Partnership Account Award Certificate verifies that you are a participant.

A WORD ABOUT INVESTMENT RISK

Lehman Brothers intends to invest the Partnership Account portfolio in highly speculative investments. There are no guarantees that the investments selected will be successful. And, of course, it's not possible to accurately predict how soon they might deliver investment returns.

Lehman Brothers has created the Partnership Account because the Firm believes it could give you substantial rewards over time. However, as you read this booklet, keep in mind that while the program has the potential to provide you with large payments, it's also possible that you might not receive payments at all, or that payments might be spread out over many years.

***You don't need to take any action to participate
in the Partnership Account.***



PARTNERSHIP ACCOUNT

INVESTMENTS CHOSEN FOR
GROWTH POTENTIAL



Through the Partnership Account, Lehman Brothers puts the Firm's extensive investment experience and analytical resources to work for you by investing primarily in private equity investments. These investments, while high risk, offer a unique opportunity for high investment returns.

The Partnership Account is modeled on investments offered to sophisticated private investors and to the Firm's senior-level employees. The Firm has created several private equity funds for institutional and high-net-worth individual investors over the years and has a history of generating substantial returns. *However, past performance does not guarantee future results.*

**WHAT IS THE PARTNERSHIP ACCOUNT
FOR SENIOR-LEVEL EMPLOYEES?**

Lehman Brothers offers a different type of Partnership Account to the Firm's senior-level employees (those at the level of Vice President, or equivalent, and above) who meet income or net worth requirements set by the U.S. Securities and Exchange Commission. Though the two programs are different, they will share the same investment portfolio. This means that your payments from the Partnership Account are based on the performance of the same investments as the ones in the investment fund for the Firm's senior-level employees.

**SETTING ALLOCATIONS AND
MAKING INVESTMENT DECISIONS**

The Lehman Brothers Executive Committee has established a special committee, called the Partnership Account Allocation Committee, to set the overall investment strategy for the Partnership Account portfolio and to monitor its ongoing performance. The Partnership Account Allocation Committee is made up of senior Lehman Brothers employees and is chaired by Michael McKeever, Head of the Firm's Private Equity Division.

The Partnership Account Allocation Committee determines the amounts to be invested among broad investment categories. The categories include investments managed by Lehman Brothers and, in some cases, by managers not affiliated with the Firm.

LEHMAN BROTHERS

In each investment category, a manager and an investment team are responsible for identifying potential investments, conducting due diligence investigations, and making recommendations to the Private Equity Investment Committee (a committee separate from the Partnership Account Allocation Committee). The Private Equity Investment Committee is comprised of senior Lehman Brothers employees and is responsible for the oversight and approval of all private equity investments at Lehman Brothers.

See the chart on page 7 for a summary of the investment categories, describing the types of investments included in each category, its history at Lehman Brothers, and the individuals responsible for investments in each category.

Additionally, the Partnership Account portfolio may include investments in new Lehman Brothers funds targeting investments in different asset categories.

PARTNERSHIP ACCOUNT

PARTNERSHIP ACCOUNT INVESTMENT CATEGORIES

<i>Investment Category</i>	<i>Description</i>	<i>Management</i>
MERCHANT BANKING	<p>Private equity investments in established, well-managed companies in the United States and throughout the world.</p> <p>The oldest and most established area of principal investment activity at Lehman Brothers. Most recently, raised the \$2.0 billion Lehman Brothers Merchant Banking Partnership II in September 1997.</p>	<p>Alan Washkowitz, Managing Director and Head of the Firm's Merchant Banking Group.</p>
VENTURE CAPITAL	<p>Growth-oriented equity or equity-related investments in privately-held companies.</p> <p>Established in 1995. Formed the \$350 million Lehman Brothers Venture Partnership in April 1999 to invest in mid-to later-stage venture companies with limited operating histories and to provide growth capital to more mature operating companies.</p>	<p>Michael Odrich, Managing Director and Head of the Venture Capital Group.</p>
COMMUNICATIONS	<p>Private equity and equity-related investments in early-stage, growth-oriented companies in communications services and related industries, which are well positioned to capitalize on rapid changes in that field.</p> <p>Currently raising Lehman Brothers Communications Partnership, anticipated to have committed capital totaling approximately \$800 million.</p>	<p>W. James Peet, Managing Director and Head of the Communications Fund.</p>
REAL ESTATE	<p>Direct private equity investments in properties, real estate companies and service businesses ancillary to the real estate industry, primarily in North America, as well as in western and central Europe.</p> <p>Currently raising Lehman Brothers Real Estate Partnership, anticipated to have committed capital of \$1 billion and to close during the Partnership Account's award period.</p>	<p>Raymond Mikulich and Mark Walsh, Managing Directors and co-Heads of the Real Estate Fund.</p>
FIXED INCOME	<p>A portfolio of proprietary debt oriented investments with returns comparable to those generated by other private equity or equity related investments.</p> <p>These may include investments in high yield debt securities, high leverage bank loans, emerging markets debt, tax-exempt debt, distressed securities, mezzanine debt instruments and securitized debt instruments.</p>	<p>Manager and investment team to be appointed to manage investments in this category, within the Private Equity Division.</p>
FUND OF FUNDS	<p>Direct investments in leveraged buyout, venture capital, and other investment funds managed by firms not affiliated with Lehman Brothers.</p>	<p>Manager and investment team to be appointed.</p>
SPECIAL SITUATIONS	<p>Any investment opportunities that meet the objectives of the Partnership Account and do not fit into the other asset categories.</p>	<p>As each opportunity arises, an investment project manager and an investment team will be appointed.</p>

LEHMAN BROTHERS

YOUR AWARD CERTIFICATE SHOWS YOUR STARTING POINT



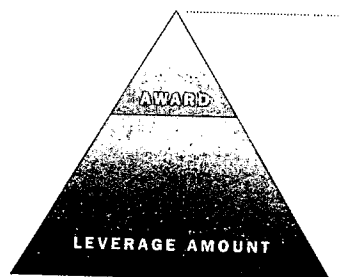
The total amount shown on your personalized Partnership Account Award Certificate represents the investment amount at work for you. You will receive payments based on the investment performance of this total amount.

The total amount shown on your Award Certificate is made up of two parts: your **base award** and the **leverage amount**. Before you begin participating in the Partnership Account, Lehman Brothers first sets the amount of your base award. Then the Firm adds leverage — essentially, an amount that represents borrowed capital — to increase the total amount that goes to work for you. The leverage amount provided for you is ten times the base award.

Please keep in mind that the total award amount is not literally your property. Rather, Lehman Brothers uses the total amount as a basis for determining the amount of payments you will receive.

BASE AWARD AND LEVERAGE WORK TOGETHER

The illustration below shows how your base award is added to the leverage amount to form the total amount Lehman Brothers puts to work for you.



*Base Award + Leverage Amount
= Total Amount at Work for You*

For example, assume your total Partnership Account award is \$10,000. The \$10,000 is made up of one part base award and 10 parts leverage.

EXAMPLE: PARTNERSHIP ACCOUNT STARTING POINT

Base Award	\$909
Leverage Amount	\$9,091
Total Amount at Work	\$10,000
Leverage Ratio (leverage-to-base)	10-to-1

In addition to receiving payments from investment returns on the total award amount, you also receive payments equal to the base award — as long as the Partnership Account portfolio returns are sufficient and you meet the program's other requirements. However, the leverage amount is not paid out to you under any circumstances. Instead, it is "repaid" to the Firm.

LEVERAGE MEANS MORE POTENTIAL GROWTH

By adding the leverage amount, Lehman Brothers puts more money to work in the Partnership Account portfolio. It's similar to when investors borrow money (for example, through a margin account) that they then invest. This technique allows them to invest a larger amount and thus increase their potential gains. Although the Partnership Account leverage amount is "repaid" to Lehman Brothers with interest, if the investments perform well, the leverage amount can magnify the payments to you.

LOOKING FOR AN EVERYDAY EXAMPLE OF HOW LEVERAGE WORKS?

Using leverage to purchase an investment is like taking a bank loan to buy a house. When you buy a house, you make a down payment. The bank lends you the remaining money — this is your leverage.

Now, suppose you sell the house at a profit. You're required to pay back the loan amount, plus interest, to the bank. But the profit from the sale is yours to keep. That's how a small amount of money up front can produce returns that reflect a much larger investment.

This example is intended only to give a simplified explanation of how leverage works. The Partnership Account offers advantages that a home mortgage does not — for example, you receive profits on portfolio assets without taking an ownership interest, and you are protected from personal loss.

Lehman Brothers charges interest on the leverage amount it provides. For the Partnership Account 2000-2001, the interest rate charged is Lehman Brothers' long-term cost of funds. On June 15, 2000, this interest rate stood at 7.8%.

YOUR AWARD CERTIFICATE SHOWS THE AMOUNT AT WORK FOR YOU

Your personalized Partnership Account Award Certificate, enclosed in this package, shows the maximum amount Lehman Brothers can put to work for you in the Partnership Account, including your base award and the leverage amount. The amount on your Award Certificate depends on your level within the Firm.

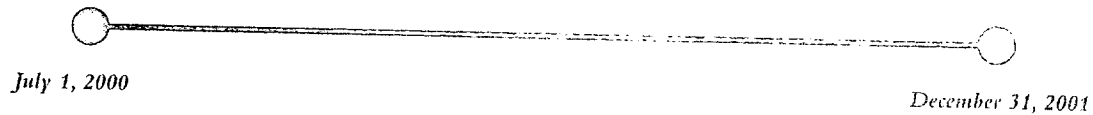
Turn to your personalized Award Certificate, included in this package, to find the amount at work for you in the Partnership Account.

LEHMAN BROTHERS

TIMELINE: INVESTING DURING THE AWARD PERIOD



*Lehman Brothers intends to invest the amount shown on your Award Certificate over the 18-month period from July 1, 2000 through December 31, 2001 — known as the **award period**.*



Throughout the award period, the Partnership Account Allocation Committee determines the allocation of assets among the investment categories described on page 7.

Within the category allocations, Lehman Brothers investment management teams identify potential investments. The investments are then subject to review and approval by the Private Equity Investment Committee.

The goal of the investment management teams is to select an exceptionally attractive portfolio of investments for the full amount of your Partnership Account award during the award period. However, if the Partnership Account is not fully invested or committed by December 31, 2001, the Firm may

decide to extend the award period. If your award amount is not fully invested, the total amount at work for you could be smaller than the total amount shown on your Partnership Account Award Certificate. The payments you will receive from the Partnership Account will be based upon the amount actually invested.

If the award amount is fully invested before the end of the award period, the Firm may decide to launch the next Partnership Account before December 31, 2001.

TIMELINE: WHEN YOUR ACCOUNT VESTS



Your Partnership Account is 100% vested three years after the inception date (that is, on July 1, 2003), as long as you remain continuously employed by Lehman Brothers through that date.



July 1, 2000

July 1, 2003

Once you're vested, you're entitled to receive payments under the program from that time forward, even if you later leave the Firm. You will then automatically receive Partnership Account payments when other participants do.

Under the Partnership Account, vesting means you have a right to receive the returns generated by the portfolio investments, but it does not mean you have a direct ownership interest in any of the underlying portfolio investments.

PURSuing AN ADVANCED DEGREE?

If you participate in the Partnership Account and leave before the vesting date to attend an approved degree program, special vesting provisions apply. The purpose of the special provisions is to ensure that employees who return to Lehman Brothers after receiving an MBA or other approved degree still benefit from participating in the Partnership Account.

Under these special provisions, your Partnership Account may vest after you receive your degree, return to Lehman Brothers, and are re-employed by the Firm for one full year. Your account will not vest earlier than the three-year anniversary of the inception date. For the provisions to take effect, you must:

- ◆ be an employee in good standing when you leave;

- ◆ leave the Firm to pursue an MBA or other degree approved by Lehman Brothers and successfully complete your degree program;
- ◆ receive a written offer of employment from Lehman Brothers;
- ◆ return to the Firm within four years of leaving and within one year after graduating;
- ◆ not have held a full-time job with a competing firm before returning; and
- ◆ be re-employed by the Firm for one full year.

If your future plans include returning to Lehman Brothers after attending school on a full-time basis, talk with your divisional Human Resources representative about the effect on your Partnership Account balance.

LEHMAN BROTHERS

Your account vests immediately if you're an active employee and one of the following events occurs after the inception date but before the vesting date:

- ◇ you retire after meeting the conditions for retirement under the Firm's qualified defined benefit pension plan, and you do not go to work for a competitor before July 1, 2003;
- ◇ your employment ends as a result of a disability (as defined in the enclosed plan document) or in the event of your death.

***If you leave Lehman Brothers before
you are vested, your Partnership
Account is forfeited.***

If you've left the Firm to pursue an approved degree, and while doing so, you become disabled or die, you are not entitled to the special vesting provisions above, and your Partnership Account is forfeited.

Additionally, if you leave Lehman Brothers or are terminated for any reason before you are vested on July 1, 2003, you receive no payments under the program, and your Partnership Account is forfeited.

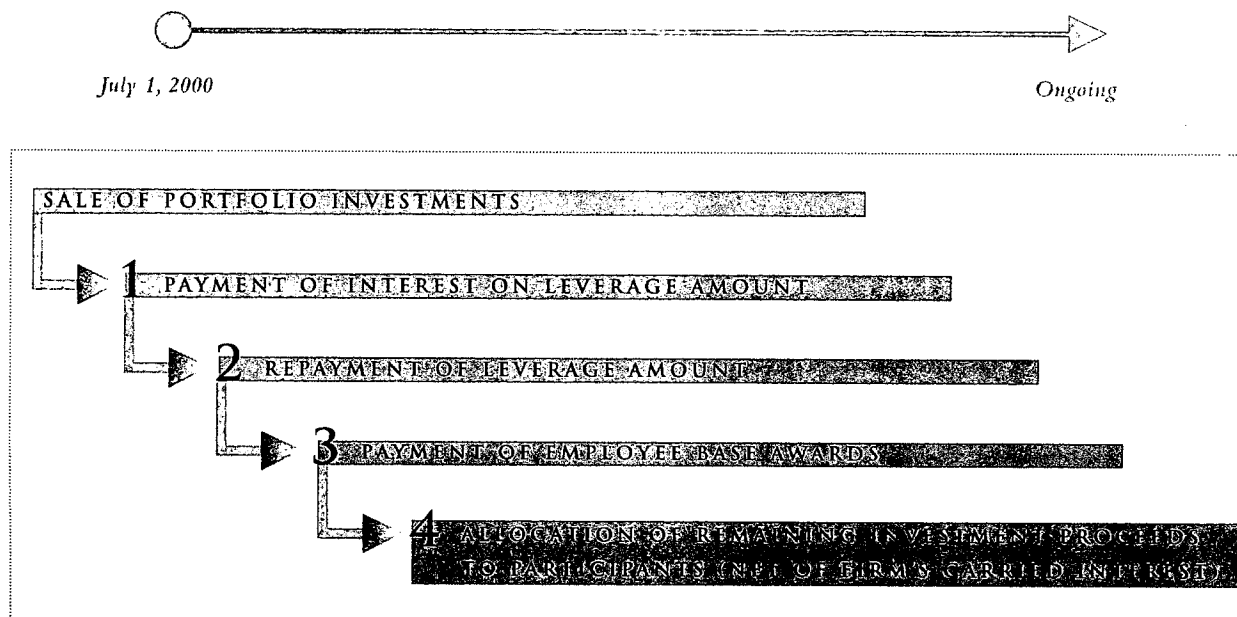


PARTNERSHIP ACCOUNT

TIMELINE: HOW YOUR PAYMENTS
ARE DETERMINED



As Partnership Account portfolio investments are sold, the payments you receive are determined as if the proceeds were allocated according to the following schedule.



A STEP-BY-STEP GUIDE TO
ALLOCATING INVESTMENT
PROCEEDS

The allocation schedule shown above is essentially for bookkeeping purposes only. No actual cash will change hands — except the payments made to you. The schedule shows only how Lehman Brothers determines the amount of your payments through the Partnership Account.

Step 1: Investment proceeds are first used to “pay” the interest costs on your leverage amount.

Step 2: Investment proceeds are next used to “repay” your full leverage amount. Repayments are made as investment proceeds are realized. This reduces your leverage amount as quickly as possible and lowers the interest costs on your leverage.

Step 3: Investment proceeds are then credited to your Partnership Account, up to the amount of your base award. If investment proceeds are not sufficient, you might not receive payment of the full amount of the base award.

Step 4: Any remaining investment proceeds are allocated between your Partnership Account and Lehman Brothers.

◇ The Firm's share, called its *carried interest*, is calculated so that, in most cases, the Firm receives 10% of all *profits* generated by the Partnership Account portfolio. Profits include all gains on investments, before interest charged on the leverage amount. (The purpose of the carried interest is to reimburse the Firm for the cost incurred in managing the investment portfolio.) For certain investments, particularly in the Fund of Funds category, the Firm's carried interest may be less than 10%.

◆ Your Partnership Account is credited with the remaining investment profits — generally, this means 90% of all profits from investments after interest charged on the leverage amount.

Please keep in mind that Partnership Account investments are considered high-risk. If the investments perform poorly, you might not receive any payments from the program. However, under no circumstances will Lehman Brothers ask you to contribute money to your Partnership Account.

WHY DOES THE FIRM RECEIVE CARRIED INTEREST?

Investment managers that identify and manage the assets in private equity funds typically receive a management fee, plus a portion of the profits generated on fund investments. The manager's portion is known as carried interest and generally totals between 20% and 25% of all investment profits. Lehman Brothers serves as investment manager for the Partnership Account portfolio — but the Firm has decided to waive the management fee and to limit its carried interest to just 10%. In the Fund of Funds category, the carried interest received by Lehman Brothers will be reduced.

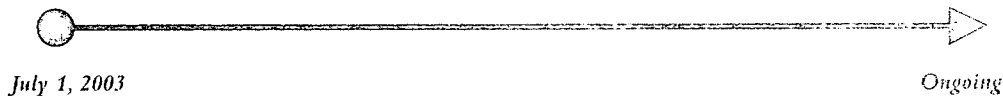
REPAYMENT OF LEVERAGE IN FUTURE PARTNERSHIP ACCOUNTS

In future years, the program will contain a provision for *cross-collateralization*. Under this provision, any unpaid leverage that might be left in your account from a previous award period could be paid out of the current Partnership Account's investment proceeds. This might occur if the previous Partnership Account has not yet repaid all of its leverage amount out of its own investment proceeds. The cross-collateralization provision helps reduce the financial risk to Lehman Brothers, in exchange for the high level of leverage it extends to employees in the Partnership Account.

TIMELINE: WHEN YOU RECEIVE PAYMENTS



The Firm intends to keep Partnership Account portfolio investments at work for you until they reach their full value. Achieving maximum growth potential on these portfolio investments generally requires holding them for the long term. Then, as investments are liquidated, you receive cash payments.



IF INVESTMENTS ARE LIQUIDATED BEFORE THE VESTING DATE

You receive payments only after you become fully vested. However, some investments could be liquidated and proceeds could be realized by the Firm before the end of the vesting period (that is, before July 1, 2003). In that event the proceeds will continue to earn a return, but payments to you will be deferred until the vesting date.

IF INVESTMENTS ARE LIQUIDATED AFTER THE VESTING DATE

Most likely, you will receive the full value of your Partnership Account gradually, following the three-year vesting date. That's because the private equity investments on which your payments will be based generally take additional time to mature. Therefore,

**You receive Partnership Account
statements to help you keep track
of investment performance.**

any payments you receive upon vesting may represent only a fraction of the total amount you may ultimately receive under the Partnership Account.

After July 1, 2003, Lehman Brothers anticipates combining investment proceeds into periodic payments that you will receive once each year.

IF INVESTMENTS ARE LIQUIDATED AFTER YOU LEAVE LEHMAN BROTHERS

As long as you are fully vested, you receive ongoing payments automatically whenever they are made — even if you are no longer a Lehman Brothers employee.

STATEMENTS HELP YOU TRACK INVESTMENT PERFORMANCE

During the vesting period and beyond, Lehman Brothers will send you account statements, to help you keep track of the Partnership Account portfolio's investment performance. However, it might not always be possible to accurately state the value of certain portfolio investments. Many portfolio investments remain valued at cost until an event occurs that suggests a different valuation is appropriate.

OPTION TO COMPLETE PAYMENTS AFTER FIVE YEARS

Five years from the start of the award period (that is, on July 1, 2005), Lehman Brothers can decide to make full payments under the Partnership Account based on the fair value of any remaining investments in the portfolio, as determined by the Firm. The Firm also can decide to pay an amount equal to the fair value of the portfolio on any future anniversary of this date. In essence, the Firm can make the payments that would be required if all investments were liquidated at their fair value. This option allows the Firm to close out the Partnership Account 2000-2001 after a period of five years.

TAX TREATMENT OF PAYMENTS

Payments you receive through the Partnership Account are considered taxable compensation income at the time you receive them. The payments are subject to ordinary income tax rates. Lehman Brothers will withhold tax from your payments as required by law in the United States and other countries.

If you are an employee in the United States, you are subject to FICA tax (that is, Social Security and Medicare taxes) at the time your Partnership Account vests — even if you do not receive a cash payment under the program at that time. To help you manage the tax withholding liability, Lehman Brothers plans to advance the tax payment money to the IRS on your behalf. The amount of the tax will then be withheld from your next bonus check or from other payments that may be due to you.

EXAMPLE



The Partnership Account provides payments to you based on the performance of portfolio investments. Look over the example on the next page to see how the Partnership Account can add to the other parts of your Lehman Brothers compensation.

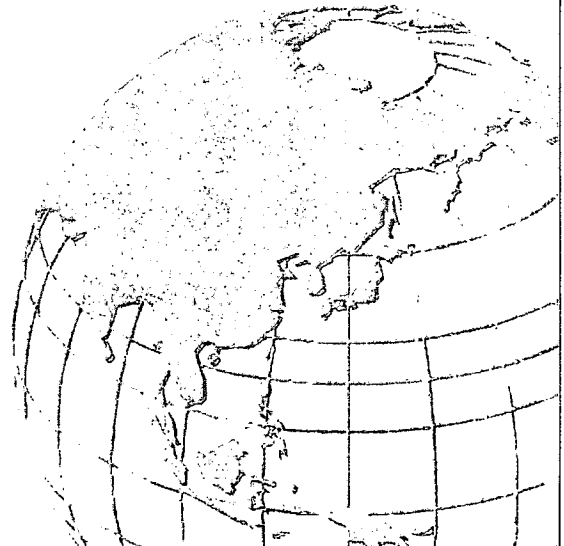
WHAT DOES THE EXAMPLE SHOW?

The following hypothetical example is intended to illustrate the possible payments that you could receive from participating in a single Partnership Account. Keep in mind that you do not receive the amount shown on your Award Certificate — your maximum payment equals your base award plus the applicable portion of returns from Partnership Account investments.

The example uses the following assumptions:

- ◇ \$10,000 Award Certificate
- ◇ Full payment after four years
- ◇ 7.8% interest cost on leverage amount
- ◇ Before income taxes and FICA

Naturally, if these assumptions and rates of return are different from actual results, your Partnership Account payments will be different from the dollar amounts shown.



LEHMAN BROTHERS

Your Payments Vary Depending on Rate of Return

	<i>Allocation Schedule</i>	<i>25% Rate of Return</i>	<i>40% Rate of Return</i>
JULY 1, 2000	Award period begins	\$909 base award + <u>\$9,091 leverage amount</u> \$10,000 total	\$909 base award + <u>\$9,091 leverage amount</u> \$10,000 total
	Total investment proceeds (<i>\$10,000 invested, compounded annually</i>)	\$24,414	\$38,416
STEP 1	Interest cost on leverage amount (<i>7.8% x \$9,091, compounded annually</i>)	- \$3,186	- \$3,186
STEP 2	Leverage amount credited to Firm (<i>equals amount shown above</i>)	- \$9,091	- \$9,091
STEP 3	Base award credited to employee (<i>equals amount shown above</i>)	- \$909	- \$909
STEP 4	Allocation of profits		
	♦ Firm's share (<i>10% x (total investment proceeds - \$10,000)</i>)	- \$1,441	- \$2,842
	♦ Employee's share (<i>Total investment proceeds - Steps 1 through 4</i>)	\$9,787	\$22,389
JULY 1, 2004	Total employee cash payment (<i>Step 3 + Step 4</i>)	\$10,696	\$23,298

FOR YOUR REFERENCE

The Employee Partnership Account is a bonus plan; as such it is not subject in any way to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Employee Partnership Account may be amended, suspended, or terminated at any time.

In the event of any conflict between the plan documents (including, but not limited to, the Award Certificate and the Employee Partnership Account Plan Document) and the information in this booklet, the plan documents will govern.

Nothing in this booklet or the plan documents shall be construed to create or imply any contract of employment between you and Lehman Brothers or any affiliate, any right to continue to be employed by Lehman Brothers or any affiliate, or any right to be re-employed if your employment terminates.

The Partnership Account is **unfunded**, which means no assets are actually held in trust or dedicated to the Partnership Account. From the time you become entitled to receive payments through the Partnership Account, you do not have rights greater than those of a general, unsecured creditor of the Firm. All payments to you will be made by Lehman Brothers out of its general corporate funds, and you have no interest in any specific investments made by Lehman Brothers in connection with the Partnership Account.

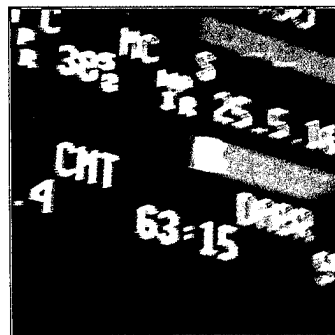
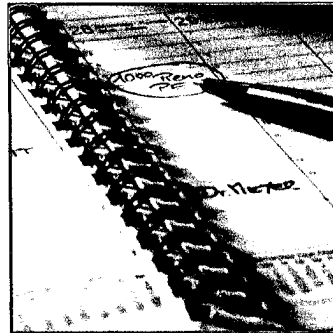
Partnership Account payments are not considered eligible compensation under the Lehman Brothers Stock Award Program, any Lehman Brothers retirement plan, the Tax Deferred Savings Plan, or any of the Firm's medical, disability, life insurance, or other insurance plans.

You may want to consult your local tax authorities or personal tax consultant for details on the impact of tax laws in effect at the time your benefits become taxable.

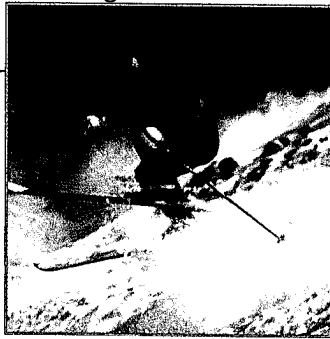
If you have any questions about the Partnership Account in general or about your personalized Award Certificate, call the Compensation Department at 212-526-5126 (5-5126).

EXHIBIT E

GUIDE TO
LIFE BALANCE
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LEHMAN BROTHERS



TIME OFF

VACATION

Lehman Brothers offers a vacation policy that provides individuals with time away from work to relax and rejuvenate, as well as to meet personal life demands. We strongly encourage you to take all the vacation time to which you are entitled. The Firm's vacation policy can also be found on LehmanLive, keyword: **timeoff**.

Vacation Eligibility

If you are an active full-time employee, you are eligible for paid vacation time, based on your length of employment and corporate title, according to the schedule below.

In addition to the schedule below, full-time employees who have completed one year of service will be eligible for one week of unpaid vacation time per vacation year. This week is available after all paid

vacation time has been used and when additional vacation may be needed. Unpaid vacation time will be approved only for five consecutive days away from the office.

Employees who are regularly scheduled to work a minimum of 20 hours per week on an ongoing basis are eligible for one week of vacation per year after they have completed six months of continuous employment, and two weeks of vacation per year after five years of service. The vacation eligibility is determined by their regular or average work schedule.

Vacation time may be scheduled at any time that is mutually convenient for you and your department, and should be approved by your manager in advance. The Firm's vacation year begins January 1 and ends December 31. Vacation time may be taken in half-day or full-day increments. Vacation time that is not taken in the calendar year in which you are eligible for it may not be carried over into the subsequent calendar year unless it is approved in writing by your manager and your divisional Human Resources director. Please note that you will not receive compensation in lieu of unused vacation time unless required by applicable law.

Title / Tenure	Time Off
<i>Up to Vice President Level</i>	
Through the 5th anniversary	3 weeks*
On the 5th anniversary	4 weeks
On the 10th anniversary	4 weeks
On the 15th anniversary	4 weeks
On the 20th anniversary	5 weeks
On the 25th anniversary	5 weeks
<i>Vice Presidents and Above</i>	
Through the 5th anniversary	4 weeks*
On the 5th anniversary	4 weeks
On the 15th anniversary	5 weeks
On the 25th anniversary	5 weeks

*Please refer to the full policy on LehmanLive, keyword: **timeoff**, for new hire eligibility



Vacation Eligibility for Commissioned Individuals

Investment Representatives and other individuals paid by draw and/or commissions are eligible for the same vacation schedule as other members of the Firm. If you are paid through commissions, you are eligible to receive any applicable draw and/or commissions generated in your absence as agreed upon by your manager and your divisional Human Resources director.

Change of Status

If your status changes (e.g., part-time to full-time, promotion to Vice President), you are eligible for vacation time at the new level, effective immediately, according to your total length of service.

Vacation Eligibility When You Separate

If you separate from the Firm, either voluntarily or involuntarily, you will not receive pay in lieu of unused vacation days, except as required by applicable law or pursuant to the Lehman Brothers Inc. Severance Plan.

FIRM HOLIDAYS

Lehman Brothers' holiday schedule conforms to that of the New York Stock Exchange. The following holidays are generally observed:

- | | |
|-------------------------------|--------------------|
| ■ New Year's Day | ■ Independence Day |
| ■ Martin Luther King, Jr. Day | ■ Labor Day |
| ■ Presidents' Day | ■ Thanksgiving Day |
| ■ Good Friday | ■ Christmas Day |
| ■ Memorial Day | |

For information about your eligibility for holiday pay, refer to the Firm Holidays Policy in the Guide to Working at Lehman Brothers on LehmanLive, keyword: **timeoff**.



TIME OFF

PERSONAL DAYS

The Firm provides you with days off to attend to personal matters during the year. Similar to vacation time, personal days should be scheduled with your manager in advance when possible. The number of personal days to which you are entitled is based upon your employment status:

- If you are full-time, you are eligible for three personal days each calendar year after you have completed six months of continuous employment.
- If you are part-time salaried, you are eligible for one personal day each calendar year after you have completed six months of continuous employment. After your fifth anniversary, you are eligible for two personal days each calendar year.
- If you are temporary or part-time hourly, you are not eligible for personal days.

Unused personal days may not be carried over into the next calendar year. In addition, you will not receive pay in lieu of any unused personal days, unless otherwise required by applicable law.

SICK DAYS

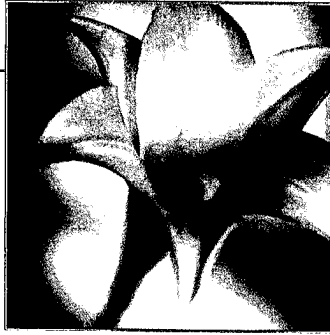
Lehman Brothers supports your need to take time off from work as medically necessary to recover from your own illness or to care for someone else during an illness for whom you are the primary caregiver, such as your child or your parent. Sick days are intended for single day or short-term absences, and should be used as

appropriate; you do not accumulate sick days at Lehman Brothers. If you are away from work for more than three consecutive days, you should consult with your divisional Human Resources staff as you may be eligible for an Employee Medical Leave of Absence or a Family Medical Leave of Absence under the Firm's policies. For more information regarding medical leaves, please refer to LehmanLive, keyword: **leaves**.

You may be required to provide medical documentation substantiating your absences, e.g., when your absence is due to a communicable condition, you are sent home or to a medical professional due to the illness or your absences are excessive. Your manager and your divisional Human Resources staff can provide you with guidelines for "excessive" absenteeism. For more information, you can also refer to the Attendance and Punctuality Policy in the Guide to Working at Lehman Brothers on LehmanLive, keyword: **workpractices**.

RELIGIOUS OBSERVANCE

Lehman Brothers makes reasonable efforts to accommodate its employees' religious beliefs. This includes providing sufficient time off for religious observance if the absence does not cause undue hardship for the business. At the beginning of each calendar year, you should schedule available paid time off (personal and vacation days) for all known religious observances. If you have used all available paid time off, please discuss appropriate arrangements with your manager.



BEREAVEMENT LEAVE

The Firm provides time away from the office in the event you suffer the loss of a family member. If you are full-time or part-time salaried, you are provided up to five days of leave with pay in the event of a death in your immediate family. Your manager may approve a request for additional time away from the office if there are extenuating circumstances.

For purposes of the Firm's Bereavement Leave Policy, immediate family includes your spouse or domestic partner, child, parent, sibling, grandparent or grandchild, as well as your spouse or domestic partner's child, parent, sibling, grandparent or grandchild. A domestic partner is an individual who is not related to you, but who is living with you on a continuous basis and who has a close and committed personal relationship with you.

JURY DUTY/SUBPOENA DUTY

Lehman Brothers supports your efforts to perform your civic duty by serving on a jury or testifying in a court of law. If you are either full-time or part-time salaried and you are summoned for jury or subpoena duty, you will receive your regular pay for the period of active jury/subpoena duty for up to 20 business days in any revolving 12 months. You are also permitted to retain any compensatory fees for performance of jury service (e.g., juror fees).

If called to serve, you should:

- Present your manager with a copy of your juror summons or subpoena as far in advance as possible prior to the date you will be required to be away from work;
- Call your manager daily to report your status;
- Return to work during any regular office hours when you are excused from duty; and
- Provide your manager with a notice of confirmation stating the duration of duty served.

If you are either part-time hourly or temporary, you are not eligible to receive your regular pay during jury or subpoena duty, unless otherwise required by applicable law.

TIME OFF TO VOTE

The Firm supports your right to vote in national, state and local elections. Each Election Day, the Firm will provide you with information detailing the polling hours in your state. When possible, you should make arrangements to vote before or after regular work hours. If you are unable to vote during non-working time, you should request time away from the office from your manager.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THREE
HUNDRED TWENTY-SEVENTH OMNIBUS OBJECTION
TO CLAIMS (PARTNERSHIP AND OTHER EMPLOYEE CLAIMS)**

Upon the three hundred twenty-seventh omnibus objection to claims, dated July 10, 2012 (the “Three Hundred Twenty-Seventh Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [ECF No. 6664], seeking to (i) reduce and allow the Claims on the basis that the amounts and/or priorities listed on the proofs of claim are greater than the fair, accurate, and reasonable values and/or priorities determined by the Plan Administrator after a review of the claimants’ supporting documentation and the Chapter 11 Estates’ books and records and/or (ii) to reclassify the Stock Claims as common equity interests, as more fully described in the Three Hundred Twenty-Seventh Omnibus Objection to Claims; and due and proper notice of the Three Hundred Twenty-Seventh Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Three Hundred Twenty-

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Three Hundred Twenty-Seventh Omnibus Objection to Claims.

Seventh Omnibus Objection to Claims is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Three Hundred Twenty-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Three Hundred Twenty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Claim listed on Exhibit 1 annexed hereto is reduced and allowed in the amount and priority set forth on Exhibit 1 in the row entitled “*Claim as Modified*” and in the columns entitled “*Administrative*,” “*Secured*,” “*Priority*,” and “*Unsecured*” and (ii) that any asserted amounts in excess of the reduced amount are disallowed; and it is further

ORDERED that the portions of the claims listed on Exhibit 1 in the row entitled “*Claim as Modified*” and in the column entitled “*Equity*” are reclassified as equity interests having the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim or portion of any claim listed on Exhibit A to the Three Hundred Twenty-Seventh Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all
matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE